

The Gazette of India



PUBLISHED BY AUTHORITY

No. 32] NEW DELHI, SATURDAY, AUGUST 9, 1952

NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 5th August 1952 :—

| Issue No. | No. and Date | Issued by | Subject |
|-----------|--|-----------------------------------|---|
| 0 | S. R. O. 1310, dated the 28th July 1952. | Ministry of States. | President appointed His Highness the Maharaja of Indore as Rajpramukhe to the State of Madhya Bharat. |
| 111 | S. R. O. 1311, dated the 31st July 1952. | Ministry of Food and Agriculture. | Enforcement of the Foodgrains (Licensing and Procurement) Order, 1952 in the State of Hyderabad. |

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

MINISTRY OF HOME AFFAIRS

New Delhi, the 30th July 1952

S.R.O. 1352.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to exempt His Highness the Maharaja Holkar of Indore from the operation of the prohibitions and directions contained in section 6 of the said Act in respect of one .45 Colt Automatic, fifty rounds of .380 Auto and one hundred rounds each of .45 Colt Auto .45 Western Auto and .45 Winchester Auto ammunition.

[No. 9/29/52-Police(I).]

U. K. GHOSHAL, Dy. Secy.

New Delhi, the 5th August 1952

S.R.O. 1353.—*Corrigendum.*—In the notification of the Ministry of Home Affairs No. 9/105/49-Police(I), dated the 17th July, 1952 published as S.R.O. 1271 on pages 1137 to 1142 of the *Gazette of India*, Part II, Section 3, dated the 26th July, 1952—

(1) In paragraph 3, sub-para. (b), the Arabic numeral "1" occurring after the word "Schedule" shall be substituted by the Roman numeral "I"; in sub-para. (j)

the Roman numeral "I" occurring after the word "column" shall be substituted by the Arabic numeral "1".

(2) In paragraph 7, sub-para. (c), before the word "Chief" an oblique shall be inserted.

(3) In paragraph 9 the comma occurring after the word "him" shall be substituted by a full stop.

(4) In paragraph 10, sub-para. (c), the figure (1) occurring after the word "sub-clause" shall be substituted by the figure (i).

(5) In paragraph 11, sub-paras. (a) and (c), the word "word" occurring after the word "and" shall be substituted by the word "words".

(6) In paragraph 13, sub-para. (d), after the inverted commas occurring after the word "words" an oblique shall be inserted.

(7) In paragraph 17, sub-para. (a), for the word "word" occurring after the word "and" the word "words" shall be substituted.

(8) In paragraph 23, sub-para. (d), the word "Ambassadors" occurring after the word "the" shall be substituted by the word "Ambassador".

[No. 9/105/49-Police(I).]

C. P. S. MENON, Under Secy.

MINISTRY OF STATES

New Delhi, the 30th July 1952

S.R.O. 1354.—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Kutch the Central Provinces and Berar Sales Tax Act, 1947 (No. XXI of 1947), as at present in force in the State of Madhya Pradesh, with the following modification namely:—

1. Throughout the Act, except as otherwise provided,

(a) for the words "State Government" wherever they occur, the words "Chief Commissioner" shall be substituted.

(b) for the words "Central Provinces and Berar" (except in sub-section (1) of section 1), and for the words "Madhya Pradesh" wherever they occur, the words "State of Kutch" and "Kutch" shall be respectively substituted.

2. For sub-section (3) of section 1, the following sub-section shall be substituted, namely:

"(3) It shall come into force on such date as the Chief Commissioner may, by notification in the official gazette, specify".

3. In section 2, for clause (k) the following clause shall be substituted namely:—

"(k) 'Tribunal' means the Kutch Revenue Tribunal."

4. For Section 5, the following section shall be substituted, namely:—

"5. The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of six pies in the rupee."

5. In section 6,

(a) In sub-section (1), for the words "the second column of Schedule II, subject to the conditions and exceptions, if any, set out in the corresponding entry in the third column thereof" the words "the Schedule" shall be substituted.

(b) In sub-section (2)—

(i) the words "State Government" shall stand unmodified.

(ii) for the words "either" the word "the" shall be substituted.

6. In section 23 for the words "the High Court" wherever they occur the words "the court of the Judicial Commissioner" shall be substituted.

7. Clause (t) of sub-section (2) of section 28 shall be omitted.

8. Schedule I shall be omitted.

9. For Schedule II the following Schedule shall be substituted:—

SCHEDULE

(See section 6)

1. Grains, cereals and pulses (except when sold in sealed containers).
2. Flour including atta, maida, suji and bran (except when sold in sealed containers).
3. Bread.
4. Meat (except when sold in sealed containers).
5. Fish (except when sold in sealed containers).
6. Fresh Eggs.
7. Live stock including poultry.
8. Vegetables, green or dried and vegetable seeds and plants (other than medicinal preparations) (except when sold in sealed containers).
9. Fruits, fresh and dried (except when sold in sealed containers).
10. Gur, sugar and molasses.
11. Salt.
12. Fresh milk, whole or separated and milk products.
13. Ghee.
14. All edible oils.
15. Cattle-feeds, including fodder
16. Kerosene oil.
17. Firewood, charcoal, coal including coke and other derivatives.
18. Matches.
19. Jute manufactures.
20. Cloth of such description as may from time to time be specified by notification in the Gazette, costing less per yard than Rs. 3 or such other sum as may be so specified.
21. Cloth woven on handlooms exclusively out of handspun yarn and sold by persons dealing exclusively in such cloth.
22. Kambals, blankets and rugs costing less than Rs. 15 each.
23. Indian hand-woven woollen cloth woven on handlooms wholly with handspun yarn, costing not more than Rs. 3 per yard and sold by persons dealing exclusively in such cloth
24. Raw cotton including ginned cotton and unginned cotton or kapas, or cotton thread; cotton yarn.
25. Cotton seed.
26. Knitting wool.
27. Products of cottage and home industries.
28. Books and the following items of stationery, that is to say—exercise books, drawing books, writing slates, slate-pencils, chalk-sticks, crayons, foot-rules and pencils.
29. Paper and newsprint.
30. Newspapers and periodicals.
31. Agricultural machinery and all kinds of Indian made spare parts of such machinery.
32. Fertilisers.
33. Electrical energy.
34. Motor spirit.
35. Raw iron and steel and agricultural implements manufactured from the same.
36. Mica.
37. Sale of goods by the Government.
38. Spices and condiments, including Amchul
39. Bullion and specie.
40. Cooked food (except when sold in sealed containers)

Annexure

CENTRAL PROVINCES AND BERAR ACT NO. XXI OF 1947

THE CENTRAL PROVINCES AND BERAR SALES TAX ACT, 1947

An Act to provide for the levy of a tax on the sale of goods in Kutch.

Preamble.—Whereas it is expedient to provide for the levy of a tax on the sale of goods in the State of Kutch;

It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This may be cited as the Central Provinces and Berar Sales Tax Act, 1947.

(2) It extends to the whole of the State of Kutch.

(3) It shall come into force on such date as the Chief Commissioner may by notification in the official gazette specify.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Commissioner” means the Sales Tax Commissioner appointed under sub-section (1) of section 3;

(b) “contract” means any agreement for carrying out for such or deferred payment or other valuable consideration—

(i) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(ii) the installation or repair of any machinery affixed to a building or other immovable property, or

(iii) the overhaul or repair of any motor vehicle;

(c) “dealer” means any person who, whether as principal or agent, carries on in the State of Kutch the business of selling or supplying goods, whether for commission, remuneration or otherwise and includes a firm, a partnership, and a Hindu undivided family and includes also a society, club or association selling or supplying goods to its members;

Explanation.—The manager or agent of a dealer who resides outside the State of Kutch and who carries on the business of selling or supplying goods in the State of Kutch shall, in respect of such business, be deemed to be a dealer for the purposes of this Act;

(d) “goods” means all kinds of movable property other than auctionable claims, stocks, shares or securities and includes all materials, articles and commodities whether or not to be used in the construction, fitting out, improvement or repair of immovable property;

(e) “prescribed” means prescribed by rules made under this Act;

(f) “registered dealer” means a dealer registered under this Act;

(g) “sale” with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or other valuable consideration, including a transfer of property in goods made in course of the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge;

Explanation (I).—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale;

Explanation (II).—Notwithstanding anything to the contrary in the Indian Sale of Goods Act, 1930 but subject to the provision contained in the Explanation to Clause (1) of Article 286 of the Constitution.

(a) if the goods were actually in this State at the time when the contract of sale or purchase in respect thereof was made, or

(b) in case the contract was for the sale or purchase of future goods by description, then, if the goods are actually produced or found in this State at any time after the contract of sale or purchase in respect thereof was made.

- (h) "sale price" means the amount payable to a dealer as valuable consideration for—
- (i) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof other than the cost of freight or delivery or the cost of installation when such cost is separately charged; or
 - (ii) the carrying out of any contract, less such portion, representing the proportion of the cost of labour to the cost of materials used in carrying out such contract, as may be prescribed;
- (i) "taxable quantum" means—
- (a) in relation to any dealer who himself manufactures or produces any goods for purposes of sale by himself, five thousand rupees; or
 - (b) in relation to dealers not falling within clause (a), such sum or sums as may be prescribed;
- (j) "turnover" means the aggregate of the amounts of sale prices, and parts of sale prices received or receivable by a dealer in respect of the sale or supply of goods or in respect of the sale or supply of goods in the carrying out of any contract, effected or made during the prescribed period; and the expression "taxable turnover" means that part of a dealer's turnover during such period which remains after deducting therefrom—
- (a) his turnover during that period on—
 - (i) the sale of goods declared tax-free under section 6;
 - (ii) sales to a registered dealer of goods declared by him in the prescribed form as being intended for resale by him, or of goods specified in such dealer's certificate or registration as being intended for use by him in the manufacture of any goods for sale, and of containers and other materials used in the packing of such goods;
 - (iii) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 (IX of 1910), of goods for use by it in generation or distribution of such energy;
 - (iv) such other sales as may be prescribed; and
 - (b) two per centum of the balance remaining after making the deductions allowed by sub-clauses (i) to (iv) of clause (a);
- (k) "Tribunal" means the Kutch Revenue Tribunal;
- (l) "year" means—

- (a) the twelve months ending on the 31st day of March, or, if the accounts of the assessee are made up to any other day in respect of a year ending on any date other than the 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have been so made up;

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised to as to vary the meaning of the expression "year" as then applicable to such assessee except with the consent of the Commissioner and upon such conditions as he may think fit; or

- (b) in the case of any person, business or company or class of persons, business or company, such period as may be determined by the Commissioner or by such person as the Commissioner may authorise in this behalf.

3. *Taxing authorities.*—(1) The Chief Commissioner may appoint any person to be a Commissioner of Sales Tax, and such other persons under any prescribed designations to assist him as it thinks fit

(2) Persons appointed under sub-section (1) shall, within such areas as the Chief Commissioner may specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

4. *Incidence of taxation.*—(1) Every dealer whose turnover during the year preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax in accordance with the provisions of this Act on all sales effected after the commencement of this Act:

Provided that the tax shall not be payable on sales made in the course of the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into before the commencement of this Act.

(2) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act with effect from the date of the expiry of two months after the month up to the end of which his turnover calculated from a date specified in sub-section (2a) exceeds the taxable quantum.

(2a) For the purposes of sub-section (2) the specified date shall be the date of—

(i) the commencement of business in the case of a dealer who has been in business for less than twelve months; and

(ii) the commencement of the year in any other case.

(3) Every dealer who is liable to pay tax under this Act shall continue to be so liable until the expiry of a period of three consecutive years during each of which his turnover has not exceeded the taxable quantum and such further period thereafter as may be prescribed and on the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer whose liability to pay tax has ceased under the provisions of sub-section (3) shall be liable to pay tax under this Act with effect from the date of the expiry of two months after the month up to the end of which from the commencement of the year his turnover in respect of sales of goods again exceeds the taxable quantum.

5. *Rate of tax.*—The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of six ples in the rupee.

6. *Tax-free goods.*—(1) No tax shall be payable under this Act on the sale of goods specified in the schedule.

(2) The State Government may, after giving by notification not less than one month's notice of its intention so to do, by a notification after the expiry of the period of notice mentioned in the first notification, amend the Schedule, and thereupon such Schedule shall be deemed to be amended accordingly.

7. *Saving.*—The Provincial Government may, subject to such restrictions and conditions as may be prescribed, by order exempt, in whole or in part, any dealer or class of dealers from the payment of tax under this Act.

8. *Registration of dealers.*—(1) No dealer shall, while being liable to pay tax under this Act, carry on business as a dealer unless he has been registered as such and possesses a registration certificate:

Provided that any dealer who at the commencement of this Act is liable to pay tax under this Act shall be deemed not to have contravened the provisions of this sub-section if he is registered before such date as may be prescribed in this behalf.

(2) Every dealer required by sub-section (1) to be registered shall make application in that behalf in the prescribed manner to the prescribed authority.

(3) If the said authority is satisfied that an application for registration is in order, it shall in accordance with such rules as may be made under this Act, register the applicant and grant him a certificate of registration in the prescribed form which in the case of a registered dealer who himself manufactures any goods for purposes of sale shall specify the class or classes of goods which are intended to be used by him in the manufacture of such goods.

(4) The Commissioner may amend any certificate of registration in accordance with information received under section 17 or otherwise.

(5) When any dealer is convicted, or pays composition money under section 25, in respect of any contravention of sub-section (1) of this section, the Commissioner shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) of this section on the dealer's application.

(6) When—

(a) a registered dealer discontinues or transfers his business, or

(b) the turnover of a registered dealer has, during each of three consecutive years failed, to exceed the taxable quantum

the Commissioner shall cancel the registration.

8A. (1) If on the application of any dealer the authority prescribed for the purpose of section 8 is satisfied that his turn-over during a year has exceeded or is likely to exceed the taxable quantum the said authority may, notwithstanding that the dealer may not be liable, to pay tax under section 4, register the dealer and grant him a certificate of registration in the prescribed manner.

(2) The provisions of sub-sections (3) and (4) and clause (a) of sub-section (6) of section 8 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon an application made under this section shall, so long as his registration remains in force, be liable to pay tax under this Act.

(4) The Registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of the Act.

(5) Subject to the provisions of sub-section (4) a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

9. *Publication of list of registered dealers.*—The Chief Commissioner shall, as soon as may be, after the commencement of this Act, publish in the prescribed manner a list of the names and addresses of registered dealers together with a description of the goods specified in the certificates of registration in the case of the registered dealers who manufacture any goods for purposes of sale, and thereafter shall in like manner publish:—

(a) such particulars of any dealer who is subsequently registered or whose registration is cancelled, as soon as may be after such registration or cancellation, and

(b) annually a consolidated list of modifications of the first list published under this section.

10. *Returns.*—(1) Every such dealer as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed.

(2) If any dealer discovers any omission, error or wrong statement in any return furnished by him under sub-section (1), he may furnish a revised return in the prescribed manner at any time before the assessment is made.

11. *Assessment of tax.*—(1) If the Commissioner is satisfied that the returns furnished by a registered dealer in respect of any period are correct and complete, he shall assess the dealer on them.

(2) If the Commissioner is not so satisfied he shall serve the dealer with a notice appointing a place and day and directing him—

(i) to appear in person or by an agent; and

(ii) to produce evidence or have it produced, in support of the returns.

(3) After hearing the dealer or receiving the evidence produced in support of the returns and such further evidence as the Commissioner may require, the Commissioner shall assess him to tax.

(4) If a registered dealer—

(a) does not furnish returns in respect of any period by the prescribed date, or

(b) having furnished such return fails to comply with all the terms of a notice issued under sub-section (2), or

(c) has not regularly employed any method of accounting, or if the method employed is such that, in the opinion of the Commissioner, assessment cannot properly be made on the basis thereof,

the Commissioner shall in the prescribed manner assess the dealer to the best of his judgment:

Provided that he shall not so assess him in respect of the default specified in clause (a) unless the dealer has been first given a reasonable opportunity of being heard.

(3) If upon information which has come into his possession, the Commissioner is satisfied that any dealer has been liable to pay tax under this Act in respect of any period and has nevertheless, wilfully failed to apply for registration, the Commissioner shall, at any time within three calendar years from the commencement of this Act and thereafter within twelve months from the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods; and the Commissioner may direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

(6) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

12. *Payment and recovery of tax.*—(1) The tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Before any registered dealer furnishes the returns required by sub-section (1) of section 10, he shall pay into a Government treasury in the prescribed manner the full amount of tax due from him under this Act according to such returns and shall furnish, along with the returns, a receipt from such treasury showing the payment of such amount.

(3) If a revised return submitted by a registered dealer in accordance with sub-section (2) of section 10 shows a greater amount of tax than the original return shown to be payable, he shall pay the difference into a Government treasury and furnish along with the revised return the treasury receipt for the sums paid.

(4) The amount of tax—

(a) due where the returns are furnished without a receipt showing full payment thereof, or

(b) assessed under sub-sections (1), (3) and (4) of section 11, less the sum, if any, already paid by the dealer in respect of the said period, or

(c) assessed under sub-section (5) of section 11, together with the penalty if any, directed to be paid under that sub-section,

shall be paid by the dealer into a Government treasury by such date as may be specified in a notice to be issued by the Commissioner for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner, for reasons to be recorded in writing, may grant further time to such dealer or may allow him to pay the tax, together with any penalty incurred, by instalments.

(5) Any tax or penalty or part thereof left unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue.

13. *Refunds.*—The Commissioner shall, in the prescribed manner and either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period, refund to a registered dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act:

Provided that no claim for refund shall be allowed unless it is made within twelve months from the date on which the order of assessment with or without penalty was passed or within six months from the date on which the final order is passed on appeal, revision, review or reference in respect of the order of assessment with or without penalty

14. *Accounts.*—Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (1) of section 10, shall keep a true account of the value of goods brought and sold by him, and if the Commissioner considers that the account does not sufficiently enable him to verify the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts including records of sales as he may, subject to rules made under this Act, direct

15. *Production and inspection of accounts and documents, and search of premises.*—(1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts, registers or documents, relevant to the financial transactions of a dealer, including accounts, registers or documents relating to profits derived from the business of any firm, or to

furnish any information, relating to the stocks of goods of the dealer, or purchases, sales and deliveries of goods by him, as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the stocks of goods of any dealer, or to purchases, sales and deliveries of goods by him, and all goods kept in any place of business or warehouse of any dealer shall at all reasonable time be open to inspection by the Commissioner.

(3) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as he may consider necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business or warehouse of any dealer.

16. *Delegation of Commissioner's powers.*—Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act except those under section 19, and sub-section (2) of section 24 to any person appointed under section 3 to assist him.

17. *Information to be furnished regarding changes of business.*—If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of section 10,—

- (a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business, or
- (b) discontinues his business or changes his place of business or opens a new place of business, or
- (c) changes the name or nature of his business.

he, or if he dies, his legal representatives shall, within the prescribed time, inform the prescribed authority accordingly.

18. *Tax payable by transferee of business.*—When the ownership of the business of a dealer liable to pay tax under the Act is transferred any sum payable on account of tax or penalty in respect of such business and remaining unpaid at the time of the transfer shall be payable by the transferee as if he was the dealer liable to pay such tax; and the transferee shall within thirty days of the transfer apply for registration under section 8 or 8A as the case may be.

19. *Power of Commissioner to determine dispute.*—If any question arises otherwise than in a proceeding before a Court whether for the purposes of this Act,—

- (a) any person or firm or any branch or department of any firm is a dealer, or
- (b) any transaction is a sale or contract, or
- (c) any dealer is liable to registration, or
- (d) any goods purchased by a registered dealer who manufactures goods for sale are specified in his certificate of registration, or
- (e) any tax is payable in respect of any sale or contract, or
- (f) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (3) of section 8,

the Commissioner shall determine such question after affording the party concerned an opportunity to be heard:

Provided that the Commissioner shall not determine the liability of any dealer under this Act in respect of any contract entered into or sale effected before such determination unless he is satisfied that the dealer has been wilfully evading or attempting to evade payment of tax in respect of any sale of, or contract for the supply of, any goods to which such determination relates.

20. *Power of Commissioner and his assistants to take evidence on oath, etc.*—The Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall, for the purposes of this Act, have—

(a) the following powers of a Court of civil jurisdiction under the Code of Civil Procedure, 1903, (V of 1908), namely, powers—

- (i) to summon and enforce the attendance of any person and examine him on oath or affirmation;
- (ii) to compel the production of documents;
- (iii) to issue commissions for the examination of witnesses; and
- (iv) to require or accept proof of facts by affidavits; and

(b) such further powers as may be prescribed.

21. *Bar to certain proceedings.*—Save as provided in section 23, no assessment or order made under this Act or the rules made thereunder by the Commissioner or any person appointed under section 3 to assist him shall be called into question in any Civil Court, and save as provided in section 22, no appeal or application for revision or review shall lie against any such assessment or order.

22. *Appeal, revision and review.*—(1) Any dealer aggrieved by an order under this Act may, in the prescribed manner, appeal to the prescribed authority against the order:

Provided that no appeal against an order of assessment, with or without penalty, shall be admitted by the said authority unless such appeal is accompanied by a satisfactory proof of the payment of the tax, with penalty, if any, in respect of which the appeal has been preferred.

(1-a) Notwithstanding anything contained in the proviso to sub-section (1), the appellate authority may in its discretion allow time to the assessee to pay the whole or part of the amount of tax or penalty or both and if the amount is paid within such time, the appeal shall be admitted.

(2) Every appeal shall be filed within such time as may be prescribed.

(3) Subject to such procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, reduce, enhance or annul the assessment, or;

(b) set aside the assessment or penalty, or both, and direct the Commissioner or the person appointed under section 3 to assist the Commissioner to make a fresh assessment after such further inquiry as may be directed.

(4) Every order passed in appeal under this section, shall, subject to the provisions of sub-section (5) and section 23, be final.

(5) Subject to rules made under this Act and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Tribunal may, in like manner, revise any order passed by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Tribunal, as the case may be, shall consider it and shall record reasons for such rejection.

(6) Subject to rules made under this Act, any person appointed under section 3 may review any order passed by him.

(7) Before any order likely to affect any person adversely is passed under this section, he shall be given a reasonable opportunity of being heard.

23. *Statement of case to High Court.*—(1) Within sixty days from the passing by the Tribunal of any order under sub-section (5) of section 22 affecting the liability of any dealer to pay tax under this Act, such dealer or the Commissioner may, by application in writing accompanied where the application is made by a dealer by a fee of one hundred rupees, require the Tribunal to refer to the Court of the Judicial Commissioner any question of law arising out of such order, and where the Tribunal decides to make a reference to the Court of the Judicial Commissioner, it shall draw up a statement of the case and refer it accordingly.

(2) If, for reasons to be recorded in writing, the Tribunal refuses to make a reference, the applicant may within thirty days of the refusal,—

(a) withdraw his application (and if he does so, the fee paid shall be refunded), or

(h) apply to the Court of the Judicial Commissioner to require the Tribunal to make a reference.

(3) If upon the receipt of an application under clause (b) of sub-section (2), the Court of the Judicial Commissioner is not satisfied that the refusal was justified, it may require the Tribunal to state the case and refer it, and on receipt of such requisition, the Tribunal shall act accordingly.

(4) If the Court of the Judicial Commissioner is not satisfied that the case stated is sufficient to enable it to determine the question raised, it may call upon the Tribunal to make such additions or alterations therein as the Court may direct in that behalf.

(5) The Court of the Judicial Commissioner upon the hearing of a reference under this section shall decide the question of law raised thereby and shall deliver judgment thereon containing the grounds of decision and shall send to the Tribunal a copy of the judgment under the seal of the Court and the signature of the Registrar, and the Tribunal shall dispose of the case accordingly.

(6) The cost of a reference under this section, including the disposal of the fee referred to in sub-section (1), shall be in the discretion of the Court.

(7) Tax ordered by the Tribunal to be paid by an order in respect of which an application has been made under sub-section (1) shall, notwithstanding the making of such application or any reference in consequence thereof, be payable upon the making of the order.

(8) Where as the result of a reference under this section the tax due from any dealer is reduced below the amount paid by him under sub-section (7), the difference shall be refunded to him in accordance with the provisions of section 13.

24. Offences and penalties.—(1) Whoever—

(a) carries on business as a dealer in contravention of sub-section (1) of section 8; or

(b) fails, without sufficient cause, to submit any return as required by sub-section (1) of section 10 or submits a false return; or

(c) being a registered dealer who manufactures any goods for purposes of sale falsely represents, when purchasing goods of any class that goods of such class are specified in his certificate of registration; or

(d) not being a registered dealer falsely represents when purchasing goods that he is a registered dealer; or

(e) fails to keep accounts or records of sales in accordance with any requirement made of him under section 14; or

(f) refuses to comply with any requirement made of him under sub-section (1) of section 15; or

(g) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or

(h) obstructs any officer making an inspection or a search or a seizure under section 15; or

(i) neglects to furnish any information required by section 17;

shall, without prejudice to the recovery of any tax that may be due from him, be punishable with simple imprisonment which may extend to six months or a fine not exceeding one thousand rupees or with both and when the offence is a continuing offence, with a further fine not exceeding fifty rupees for every day the offence continues.

(2) No Court shall take cognizance of anything expressed to be an offence by or under this Act, except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (V of 1898), all offences punishable under this Act shall be cognizable and bailable.

25. Compounding of offences.—(1) Subject to such conditions as may be prescribed the Commissioner may, either before or after the institution of proceeding under this Act, permit any person charged with an offence under sub-section (1) of section 24 or under any rule made under this Act to compound the offence on payment of such sum not exceeding one thousand rupees as the Commissioner may determine;

Provided that where the offence charged is under clause (a) or (b) of that sub-section, and the amount of tax which would have been payable by such person had

he complied with the provisions of this Act is more than five hundred rupees, the Commissioner may allow composition on payment of a sum not exceeding twice such amount.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), the accused person shall be discharged, and no further proceedings shall be taken against him in respect of the same offence.

26. Protection of persons acting in good faith and limitation of suits and prosecutions.—(1) No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit shall be instituted against the Government and no prosecution or suit shall be instituted against any person in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of.

27. Returns etc., to be confidential.—(1) All particulars contained in any statement, return account, or document furnished or produced in accordance with this Act, or in evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential and notwithstanding anything in the Indian Evidence Act, 1872 (I of 1872), no Court save as aforesaid shall be entitled to require any servant of the Government to produce before it any such statement, return, account, document, or recorded evidence or any part thereof, or to give evidence before it in respect thereof.

(2) If save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine or with both.

(3) Nothing in this section shall apply to the disclosure:—

(a) of any of the particulars referred to in sub-section (1) for the purpose of a prosecution under the Indian Penal Code, 1860, in respect of any such statement, return, accounts, documents, evidence, affidavits or deposition, or for the purpose of a prosecution under this Act, or

(b) of such facts, to an officer of the Income-tax Department, as may be necessary for the purpose of enabling that Department to levy or realise income-tax.

27-A. (1) Notwithstanding anything contained in this Act,—

(a) a tax on the sale or purchase of goods shall not be imposed under this Act—

(i) where such sale or purchase takes place outside the State of Kutch; or

(ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territories of India;

(b) a tax on the sale or purchase of any goods shall not, after the 31st day of March 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(2) The Explanation to clause (1) of Article 286 of the Constitution shall apply for the interpretation of sub-clause (i) of clause (a) of sub-section (1).

28. Power to make rules—(1) The Chief Commissioner may, after previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Chief Commissioner may make rules, prescribing—

(a) all matters which are required to be prescribed under this Act;

(b) the portion referred to in sub-clause (ii) of clause (h) of section 2, and the taxable quantum for dealers under sub-clause (b) of clause (i) of that section;

(c) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4;

(d) the sales on which turnover may be deducted by a dealer from his turnover in computing his taxable turnover as defined in clause (j) of section 2;

(e) the authority to which applications for registration under section 8 or 8A shall be made and the manner of making them;

- (f) the procedure for registering dealer and granting registration certificates, the form of such certificates under section 8, the date from which cancellation of registration under sub-section (6) of section 8, shall take effect, and all matters incidental thereto;
 - (ff) the manner in which a certificate of registration may be granted under sub-section (1), and the manner in which application may be made under sub-section (5) of section 8A.
 - (g) the manner in which the lists and particulars referred to in section 9 shall be published;
 - (h) how and at what intervals tax shall be payable under section 12;
 - (i) the returns to be furnished under sub-section (2) of section 10, and when and to what authority they shall be furnished;
 - (j) the date by which returns for any period shall be furnished and the procedure for assessment under section 11;
 - (k) how refunds under section 13 shall be made;
 - (l) the accounts and forms thereof required by the Commissioner to be kept under section 14;
 - (m) the conditions under which accounts, documents, or information may be required under sub-section (1) of section 15;
 - (n) the conditions subject to which the Commissioner may delegate his powers under section 16;
 - (o) to what authority and within what time information shall be furnished under section 17;
 - (p) how and to what authority appeals against assessment may be preferred under section 22;
 - (q) the procedure and other matters (including fees) relating to the disposal of appeals and applications for revisions and reviews under section 22;
 - (r) the conditions under which offences may be compounded under section 25;
 - (s) how and within what time applications, information, and notice shall be made, furnished or served under this Act.
- (3) In making any rule the Provincial Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a fine not exceeding twenty-five rupees for every day the offence continues.

SCHEDULE

(See section 6)

1. Grains, cereals and pulses (except when sold in sealed containers).
2. Flour including atta, maida, suji and bran (except when sold in sealed containers).
3. Bread.
4. Meat (except when sold in sealed containers).
5. Fish (except when sold in sealed containers).
6. Fresh Eggs.
7. Live stock including poultry.
8. Vegetables, green or dried and vegetable seeds and plants (other than medical preparations) (except when sold in sealed containers).
9. Fruits, fresh and dried (except when sold in sealed containers).
10. Gur, sugar and molasses.
11. Salt.
12. Fresh milk, whole or separated and milk products
13. Ghee.
14. All edible oils.
15. Cattle-feeds, including fodder.
16. Kerosene oil.
17. Firewood, charcoal, coal including coke and other derivatives.

18. Matches.
19. Jute manufactures.
20. Cloth of such description as may from time to time be specified by notification in the Gazette, costing less per yard than Rs. 3 or such other sum as may be so specified.
21. Cloth woven on handlooms exclusively out of handspun yarn and sold by persons dealing exclusively in such cloth.
22. Kambals, blankets and rugs costing less than Rs. 15 each.
23. Indian hand-woven woollen cloth woven on handlooms wholly with hand-spun yarn, costing not more than Rs. 3 per yard and sold by persons dealing exclusively in such cloth.
24. Raw cotton including ginned cotton and unginned cotton or kapas, or cotton thread; cotton yarn.
25. Cotton seed.
26. Knitting wool.
27. Products of cottage and home industries
28. Books and the following items of stationery, that is to say— exercise books, drawing books, writing slates, slate-pencils, chalk-sticks, crayons, foot-rules and pencils.
29. Paper and newsprint.
30. Newspapers and periodicals.
31. Agricultural machinery and all kinds of Indian made spare parts of such machinery.
32. Fertilisers.
33. Electrical energy.
34. Motor spirit.
35. Raw iron and steel agricultural implements manufactured from the same.
36. Mica.
37. Sale of goods by the Government.
38. Spices and condiments, including Amchul.
39. Bullion and specie.
40. Cooked food (except when sold in sealed containers).

[No. 177-Econ.]

S. NARAYANASWAMY, Dy. Secy.

MINISTRY OF EXTERNAL AFFAIRS

ORDERS

New Delhi, the 1st August 1952

S.R.O. 1355.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), as applied to Chandernagore, read with paragraph 5 of the Chandernagore (Application of Laws) Order, 1950, the Central Government hereby extends the following Orders to Chandernagore, namely:—

1. The Iron and Steel (Control of Production and Distribution) Order, 1941.
2. The Iron and Steel (Scrap Control) Order, 1943.

[No. 359-Ext. I.]

S.R.O. 1356.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), as applied to Chandernagore, read with paragraph 5 of the Chandernagore (Application of Laws) Order, 1950, the Central Government hereby directs that "West Bengal Essential Food-stuffs Anti-Hording Order, 1951," as for the time being in force in the State of West Bengal, shall apply to Chandernagore with the following modifications, namely:—

Modifications

1. Sub-clauses (2) and (3) of clause 1 and clause 2 shall be omitted.

2. For sub-clause (1) of clause 3, the following sub-clause shall be substituted, namely:—

“(1) ‘Essential food stuff’ means rice husked and rice in the husk, wheat, atta and flour singly or in any combination”.

3. For the expression “State Government”, wherever it occurs, the word “Administrator” shall be substituted.

[No. 360-Ext. I].

S. GUPTA, Under Secy.

New Delhi, the 4th August 1952

S.R.O. 1357.—The following draft of a further amendment to the Indian Emigration Rules, 1923, which it is proposed to make in exercise of the powers conferred by section 24 of the Indian Emigration Act, 1922 (VII of 1922), is published, as required by sub-section (1) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 1st September 1952.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

After rule 59 of the said rules the following rule shall be inserted namely:—

“59A PERSONS BELOW THE AGE OF 18 YEARS AND WOMEN UNACCOMPANIED BY A RELATIVE NOT TO BE PERMITTED TO EMIGRATE:—No skilled worker below the age of 18 years who is unaccompanied by a parent or guardian and no female skilled worker unaccompanied by a relative over 18 years of age shall be permitted to emigrate. Provided that the Central Government may by general or special order exempt any such skilled worker or class of such skilled workers from the provisions of this rule.”

[No. 365-EMI]

S. N. HAKSAR, Controller General of Emigration.

MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 30th July, 1952

S.R.O. 1358.—In exercise of the powers conferred by section 4 of the Contingency Fund of India Act, 1950 (XLIX of 1950), the Central Government hereby makes the following rules:—

CONTINGENCY FUND OF INDIA RULES

1. These Rules may be called the Contingency Fund of India Rules.
2. The Contingency Fund of India shall be held on behalf of the President by the Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs.
3. From out of the balance in the Fund, such amounts as may be agreed upon from time to time shall be placed at the disposal of the Financial Commissioner of Railways for the purpose of meeting the unforeseen expenditure of the railways.
4. Subject to the provisions of rule 5 below, all applications for advances from the Fund shall be made to the Secretary to the Government of India,

Ministry of Finance, Department of Economic Affairs. The applications shall give:—

- (i) brief particulars of the additional expenditure involved,
 - (ii) the circumstances in which provision could not be included in the budget,
 - (iii) why its postponement is not possible,
 - (iv) the amount required to be advanced from the Fund with full cost of the Fund with full cost of the proposal for the year or part of the year, as the case may be, and
 - (v) the grant or appropriation under which supplementary provision will eventually have to be obtained.
5. Applications for advances required by railways shall be made to the Financial Commissioner of Railways in the manner provided for in rule 4.
 6. Advances from the Fund shall be made for the purposes of meeting unforeseen expenditure
 7. A copy of the order sanctioning the Advance, which shall specify the amount, the grant or appropriation to which it relates and give brief particulars by sub-heads and units of appropriation of the expenditure for meeting which it is made, shall be forwarded by the Ministry of Finance or the Financial Commissioner of Railways, as the case may be, to the Audit and Accounts Officers concerned. In addition, the Ministry of Finance and the Financial Commissioner of Railways, shall forward copies of such orders to the Accountant General, Central Revenues and the Director of Railway Audit respectively
 8. Supplementary estimates for all expenditure so financed shall be presented to Parliament at the first session meeting immediately after the advance is sanctioned. As soon as Parliament has authorised the additional expenditure by including it in any Supplementary Appropriation Act, the advances made from the Fund shall be resumed to the Fund.

Note.—While presenting to Parliament estimates for all expenditure financed from the Contingency Fund, a note to the following effect will be appended to such estimates:—

“A sum of Rs. . . . has been advanced from the Contingency Fund in . . . and an equivalent amount is required to enable repayment to be made to that Fund.”

9. A copy of the order resuming the advance, which shall give a reference to the number and date of the order in which the original advance was made and to the Supplementary Appropriation Act referred to in rule 8, shall be forwarded by the Ministry of Finance and the Financial Commissioner of Railways, as the case may be, to the Audit and Accounts officers concerned. In addition, the Ministry of Finance and the Financial Commissioner of Railways, shall forward copies of such orders to the Accountant General, Central Revenues, and the Director of Railway Audit respectively.
10. An account of the transactions of the Fund shall be maintained by the Ministry of Finance in Form-A annexed to these rules.

Note.—The Financial Commissioner of Railways shall maintain in the same form an account of the sum placed at his disposal under rule 3 above.

11. Actual expenditure incurred against advances from the Contingency Fund shall be recorded in the account relating to the Contingency Fund in the same detail as it would have been shown if it had been paid out of the Consolidated Fund.

Amount of the Fund
Amount placed at the disposal of the Financial Commissioner of Railways.

Rs.
Rs.

[illegible]

Note 2.—The amount of the advances should be entered in black ink when made and in red ink when resumed.

[No. F. 1(62)-B/52.]
K. G. AMBEGAOKAR, Secy.

New Delhi, the 1st August 1952

S.R.O. 1359.—In exercise of the powers conferred by section 20 of the Indian Coinage Act, 1906 (III of 1906), the Central Government hereby directs that the following amendments shall be made in the notification of the Government of India in the late Finance Department No. D.1506-F, dated the 12th February, 1942, namely:—

In the Schedule to the said Notification—

(1) in Part I—

(a) for item 3, the following item shall be substituted, namely:—

“3. The Masters, India Government Mints, Bombay and Allpore (Calcutta)”;

(b) in item 5, for the words ‘Madras, Chittagong and Karachi’, the words ‘and Madras’ shall be substituted;

(c) in item 7, the words ‘and the Post Master at Lahore’ shall be omitted;

(d) for item 8, the following item shall be substituted namely:—

“8. The Chairman and Vice-Chairman of the Commissioners for the Port of Calcutta, the Chairman of the Trustees of the Port of Bombay and of the Trustees of the Port of Madras.”;

(e) in item 12, the words ‘and the Collector, Treasurer and Accountant of the Municipal Corporation, Karachi’ shall be omitted.

(2) In Part II, in entry 2, the words ‘Ahmedabad, Bombay, Kapadwanj and Surat’ shall be omitted.

(3) In Part III, item 4 shall be omitted.

(4) In Part IV, items 4 and 6 shall be omitted.

[No. F.1(11)-F.I/52.]

S. K. SEN, Dy. Secy.

(Department of Revenue and Expenditure)

New Delhi, the 1st August 1952

S.R.O. 1360.—In exercise of the powers conferred by the proviso to article 309 read with articles 313 and 372 of the Constitution and paragraph 19 of the Adaptation of Laws Order, 1950, and after consultation with the Comptroller and Auditor General as required under clause (5) of article 148 of the Constitution, the President hereby directs that the following further amendments shall be made in the Civil Service Regulations, namely:—

I. For article 396 of the said Regulations, the following article shall be substituted, namely:—

“396. Service rendered in all posts classified as Central Service, Class IV, or Defence Services (Civilian) Class IV, is inferior and service rendered in all other posts is superior:

Provided that the service of a Government servant in (a) an appointment listed in Appendix 7-A, or (b) an appointment in which service before the 1st August, 1952 counted as superior, shall be treated as superior, if he held that appointment on the 1st August, 1952.”

II. In Appendix 7-A to the said Regulations, the following clauses shall be omitted, namely:—

(a) The words ‘or inferior’ from the heading at the top.

(b) Section I with the existing list of appointments specially classed as inferior.

(c) The heading ‘II—Superior (if pay exceeds Rs. 10 a month unless otherwise specially stated)’ in the existing Section II.

[No. F.7(48)-EV/52.]

H. F. B. PAIS, Dy. Secy.

MINISTRY OF FINANCE (REVENUE DIVISION)

CENTRAL EXCISES

New Delhi, the 1st August 1952

S.R.O. 1361.—In exercise of the powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendment shall be made in the Central Excise Rules, 1944, namely:—

In rules 144 and 148 of the said Rules, for the word and figures "rule 142", the word, figures and letter "rule 223-A" shall be substituted.

[No. 16.]

New Delhi, the 9th August 1952

S.R.O. 1362.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendment shall be made in the Central Excise Rules 1944, namely:—

In the said Rules rule 159 shall be renumbered as sub-rule (1) of rule 159 and after sub-rule (1) as so renumbered the following new sub-rule shall be added, namely:—

"(2) Where the rate of duty leviable upon any goods is determined by the use to which the goods are to be put after clearance from the warehouse, the goods shall be reassessed to duty at such rate, if such rate is different from the rate at which the goods were assessed to duty when they were received in the warehouse."

[No. 17.]

CUSTOMS

New Delhi, the 2nd August 1952

S.R.O. 1363.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Government of India in the late Finance Department (Central Revenues), No. 3-Customs, dated the 21st January 1943, the Central Government hereby prohibits the bringing into India of any document containing any words, signs or visible representations of the nature described in section 3 of the Press (Objectionable Matter) Act, 1951 (LVI of 1951).

[No. 49.]

A. K. MUKARJI, Dy. Secy.

CENTRAL EXCISE

New Delhi, the 9th August 1952

S.R.O. 1364.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendment shall be made in the Central Excise Rules, 1944, namely:—

In rule 145-A of the said Rules, for the words "within seven days from the date on which such notice is given", the words "within fourteen days from the date on which such notice is given, or such extended time as the licensing authority may in his discretion allow," shall be substituted.

[No. 15.]

W. SALDANHA, Under Secy.

CENTRAL BOARD OF REVENUE

INCOME-TAX

New Delhi, the 2nd August 1952

S.R.O. 1365.—In pursuance of sub-section (4) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922) the Central Board of Revenue directs that the following

further amendment shall be made in the schedule appended to its Notification No. 32-Income-Tax, dated the 9th November 1946, namely:—

In the said schedule under the sub-head "X-Mysore Travancore, Cochin and Coorg" after entry "13. Anantpur" against Bangalore Range, the following entry shall be added, namely:—

"14. Special Survey Circle, Bangalore".

[No. 51.]

K. B. DEB, Under Secy.

CUSTOMS

New Delhi, the 9th August 1952

S.R.O. 1366.—In pursuance of sub-section (1) of section 9 of the Land Customs Act, 1924 (XIX of 1924), read with section 182 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue hereby rescinds its notification No. 37-Customs, dated the 1st April 1950.

[No. 48.]

A. K. MUKARJI, Secy.

MINISTRY OF COMMERCE AND INDUSTRY

Bombay, the 30th July 1952

S.R.O. 1367.—In exercise of the powers conferred by clause 22(1) of the Cotton Textiles (Control) Order, 1948, I hereby direct that the following further amendments shall be made in the Textile Commissioner's Notification No. 9(9)-Tex.1/49(ii), dated the 19th March 1949, namely:—

In the said Notification in column 10 of the Schedule of Realisation Multipliers—

(i) after the existing entry against Group I to VI the following entry against the same groups shall be inserted, namely:—

"An allowance of 6 annas per lb. of yarn woven from 'Laxmi' cotton is permissible for the warp and weft yarn in cloth linked to Group VI, provided that such cotton is certified as stated in the proviso given at the end of paragraph 4 of the Textile Commissioner's Notification No. 1(57)Tex.2/50, dated 21st August, 1950 issued under the Cotton Control Order, 1950".

(ii) after the note appearing at the end of the entries against Groups VII and VIII, the following entries against the same Groups shall be inserted, namely:—

"An allowance of 6 annas per lb. of yarn woven from 'Laxmi' cotton is permissible for the warp and weft yarn in cloth linked to Groups VII and VIII, provided that such cotton is certified as stated in the proviso given at the end of paragraph 4 of the Textile Commissioner's Notification No. 1(57)Tex.2/50, dated the 21st August 1950, issued under the Cotton Control Order, 1950."

An allowance of 2.6 annas per lb. of yarn woven from '216F R/GD' cotton for Warp in Group VII and 2.6 annas per lb. of yarn woven from the same cotton in warp and weft in Group VIII is permissible provided that such cotton complies with the conditions stated in the proviso given at the end of paragraph 4 of the Textile Commissioner's notification No. S.R.O. 1618, dated the 20th October 1951 issued under the Cotton Control Order, 1950".

[No. T.C.(7)47/49.]

T. SWAMINATHAN, Textile Commr.

Bombay, the 31st July 1952

S.R.O. 1368.—*Corrigendum.*—In the Textile Commissioner's Notification No. 1096, dated 7th June 1952 published at page 962—971 of the *Gazette of India Part II—Section 3*, dated the 21st June 1952:—

1. On page 963 in column 10 of the Schedule for "Note.—The reed" read "Note.—(i) The reed".
- 2 For the page number "659" of the page coming after page 964, read "965".
- 3 On page 965 read as above in column 10, in the entries against "Dhoties and Sarces" in the table given under sub-para. (c) for "XI and XI" read "XI and XII".
4. On page 966 in column 1 for "III" read "XIII".
5. On page 968 in schedule B12B
 - (i) against 3/4s waste for "6-6-6" read "6-1-6".
 - (ii) in column 4 against counts 32s for "20-3-0" read "20-8-0".
 - (iii) in column 3 against "40s Foreign East African" for "1700" read "1600".
6. On page 969, in column 3 of Schedule C-12-B, against S. Nos. 10, 11 and 14 for '25"—7½ lbs' '25" 7½ lbs' and '25"—6 lbs' read '25"—7½ lbs' '25"—7½ lbs' and '25"—6 lbs' respectively.
7. On page 970 in column 1
 - (i) after serial No. "34" for serial No. "35" read "34A"
 - (ii) after serial No. 39 the first time it occurs for serial No. "39" read "39A".
8. On page 971 in schedule C12B
 - (i) in column 3 against S. No. 46 for "for 2/3s" read "for 2/30s".
 - (ii) in column 7 against S. No. 48 for "76-9-0" read "75-9-0".
 - (iii) in column 5 against S. No. 51 for "ld" read "Bld."

[No. T.C.(7)49/49.]

M. R. KAZIMI,
Joint Textile Commissioner.

(RUBBER CONTROL)

New Delhi, the 6th August 1952

S.R.O. 1369.—In exercise of the powers conferred by sub-section (2) of section 5 of the Rubber (Production and Marketing) Act, 1947 (XXIV of 1947), and in partial modification of the notification of the Government of India in the late Ministry of Industry and Supply No. 27(3)-I(VI)/50, dated the 14th August, 1950, the Central Government, on the recommendation of the United Planters' Association of Southern India, Coonoor, hereby nominate Mr. E. Lefevre of M/s. Aspinwall and Company, Limited, Fort Cochin, as a member of the Indian Rubber Board, *vice* Mr. B. H. Whitehorn, *resigned*.

[No. 27(5)-Plt/50.]

P. V. S. SARMA, Under Secy.

New Delhi, the 6th August 1952

S.R.O. 1370.—In exercise of the powers conferred by sub-clause (a) of Clause 2 of the Iron and Steel (Control of Production and Distribution) Order, 1941, the Central Government is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Ministry of Industry and Supply, No. I(I)-4(41), dated the 7th September 1950, as amended from time to time, namely:—

To the Schedule annexed to the said Notification, the following entries shall be added, namely:—

"All District Agricultural Officers in the State of Orissa,
Agricultural Engineer to the Government of Orissa.

[No. SC(A)-4(83)]

P. S. SUNDARAM, Under Secy.

S.R.O. 1376.—The following general authorisation issued by the Iron and Steel Controller under clauses 4 and 5 of the Iron and Steel (Control of Production and Distribution) Order, 1941, is published for general information:—

"In exercise of the powers conferred on me under clauses 4 and 5 of the Iron and Steel (Control of Production and Distribution) Order, 1941, I hereby authorise the acquisition and disposal, within the Union of India, of any quantity of the categories of steel specified in the statement appended hereto, without any quota certificate or authorisation. This relaxation shall not affect the statutory selling prices of these categories.

STATEMENT

- (1) Heavy Rails 50 lbs. per yard and heavier.
- (2) Bridge Rails 56 lbs. and heavier.
- (3) Fish Plates for Heavy Rails.
- (4) Joists 5"×3" and heavier.
- (5) Channels 5"×2½" and heavier.
- (6) Equal Angles 3½"×3½"×½" and heavier.
- (7) Unequal Angles 4"×3"×5/16" and heavier.
- (8) Bulb Angles 6"×3½" and heavier.
- (9) Round Edged Flats 9" and wider.
- (10) Bearing Plates.
- (11) Crossing Sleepers.
- (12) Clutch Bars.

2. This authorisation supersedes the one contained in the Ministry of Commerce and Industry Notification No. SC(A)-4(137), dated the 16th July, 1952, published as S.R.O. 1217, in the *Gazette of India Extraordinary*, Part II, Section 3, dated the 16th July, 1952.

M. K. POWVALA,
Iron and Steel Controller."

[No. SC(A)-4(137).]

C. R. NATESAN, Dy. Secy.

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 1st August 1952

S.R.O. 1377.—In exercise of the powers conferred by sub-section (2) of section 5 of the Cinematograph Act, 1952 (XXXVII of 1952), the Central Government hereby directs that the film entitled 'RANCHO NOTORIOUS' produced by M/S R.K.O. Radio Pictures Ltd., of the United States of America shall be deemed to be an uncertified film in the whole of the territories to which the said Act extends.

[No. 20/26/52-F.]

C. B. RAO, Dy. Secy.

MINISTRY OF HEALTH

New Delhi, the 30th July 1952

S.R.O. 1378.—In pursuance of sub-sections (1) and (2) of section 7 of the Drugs Act, 1940 (XXIII of 1940), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the Ministry of Health, No. F.1-3/47-D(II), dated the 13th September, 1948, constituting the Drugs Consultative Committee, namely:—

In the said notification, under the heading 'Nominated by State Governments' for the entry "(5) Dr. B. N. Prasad, F.R.S.E., Ph.D., M.Sc., M.S., D.T.M., Professor

"(5) Dr. G. Achari, M.B., B.S., Ph.D., Professor of Pharmacology, Prince of Wales Medical College, Patna."

[No. F.4-3/52-DS.]

New Delhi, the 4th August 1952

S.R.O. 1379.—In exercise of the powers conferred by section 3 of the Drugs (Control) Act, 1950 (XXVI of 1950), the Central Government hereby declares the following drugs to be drugs to which the said Act applies, namely:—

Isonicotinic Acid Hydrazide and any other Hydrazine derivative of Isonicotinic Acid.

[No. F.6-30/52-MS.]

S. DEVANATH, Under Secy.

New Delhi, the 2nd August 1952

S.R.O. 1380.—It is hereby notified for general information that in pursuance of the provisions of sub-section (2) of section 10 and section 15 of the Indian Nursing Council Act, 1947 (XLVIII of 1947), the Indian Nursing Council has declared that the following qualification shall be a recognised qualification for the purpose of the said Act:—

Certificate granted by the Examination Board of the Military Medical Services in General Nursing.

[No. F.2-12/52-MI.]

P. S. DORASWAMI, Under Secy.

MINISTRY OF REHABILITATION

New Delhi, the 4th August 1952

S.R.O. 1381.—In exercise of the powers conferred by Section 56 of the Administration of Evacuee Property Act, 1950 (XXXI of 1950), the Central Government hereby directs that the following further amendments shall be made in the Administration of Evacuee Property (Central) Rules, 1950, namely:—

In rule 49 of the said Rules—

- (a) in the first proviso, the words "subject to the next succeeding proviso" shall be omitted;
- (b) the second proviso shall be omitted.

[No. 14(105) Cus/49.]

S.R.O. 1382.—In exercise of the powers conferred by section 23 of the Evacuee Interest (Separation) Act, 1951 (LXIV of 1951), the Central Government hereby directs that the following further amendments shall be made in the Evacuee Interest (Separation) Rules, 1951, namely:—

In forms 'B' and 'C' appended to the said Rules, after the words "sixty days from the date of this notice" the following words shall be added:—

"In case no such claim is filed the whole property shall vest in the Custodian free from all encumbrances and liabilities".

[No. 82(13)/51-Prop.]

MANMOHAN KISHAN, Asstt. Secy.

MINISTRY OF TRANSPORT

Ports

New Delhi, the 28th July 1952

S.R.O. 1383.—In exercise of the powers conferred by sub-section (1) of section of the Indian Ports Act, 1908 (XV of 1908), the Central Government hereby

directs that the following further amendment shall be made in the notification of the former Government of Cochin, Public Works Department No. 4, dated the 27th August 1941, namely:

In the said notification—

1. Clause 1 "Hire for the occupation of Quay Berths" and the Notes thereunder shall be omitted;
2. Clauses 2, 3, 4, 5, 6, 7 and 8 shall be re-numbered as 1, 2, 3, 4, 5, 6 and 7 respectively;
3. In clause 2 as so re-numbered. "Fees for the supply and use of cranes", under item II "Against Hirers" for Note 6 the following Note shall be substituted, namely:—

"NOTE 6.—When cranes are requisitioned for a specified number of hours but are made available not continuously but at different times to suit the convenience of the Port, charges will be calculated as if the hire was for a continuous period."

[No. 6-PH(48)/52-I.]

S.R.O. 1384.—The following draft of further amendment to the rules published with the notification of the former Government of Cochin, Public Works Department No. 5, dated the 27th August, 1941, which it is proposed to make, in exercise of the powers conferred by clause (jj) of sub-section (1) of section 6 of the Indian Ports Act, 1908 (XV of 1908) is published as required by sub-section (2) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given, that the draft will be taken into consideration on or after the 8th September, 1952.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendments

1. In the said notification—In Part I—Imports and Tranship Goods—

- (a) in rule 2 under the heading "Schedule of Transit Dues on Imports" in column 3 of item 2 after the words "landing fees" wherever they occur, the words "and wharfage" shall be inserted.
- (b) In rule 9 for the words "transit dues leviable" the words "charges leviable under these rules" shall be substituted; and

2. In part II—"Exports,"

- (a) In rule 3 under the heading "Schedule of Transit Dues on Exports" in column 3 of item 1(b) after the words "Shipping fees" wherever they occur, the words "and wharfage" shall be inserted.
- (b) In rule 6 for the words "transit dues leviable", the words "charges leviable under these rules" shall be substituted.

[No. 6-PH(48)/52-II]

S.R.O. 1385.—The following draft of a further amendment to the rules regarding charges at the Port of Cochin for the hire of the Port craft, plant and appliances, published by the notification of the Government of India in the late Department of Communications, No. 11-P(53)/41, dated the 29th January, 1942, and the notification of the former Government of Cochin No. 132, dated the 26th April 1942 (13th Medam 1117) which it is proposed to make, in exercise of the powers conferred by clause (j) of sub-section (1) of section 6 of the Indian Ports Act 1908 (XV of 1908) is published as required by sub-section (2) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 8th September, 1952.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendments

In the said notifications, in rule 1, after item 18,
(a) the following items shall be inserted, namely:—

| Serial No. | Name of craft plant, or appliance | Amount of hire | | Unit |
|------------|-----------------------------------|----------------|---------|---|
| | | Rate | Minimum | |
| 19. | Trailer pump | Rs. 70-0-0 | .. | For the first 6 hours or part thereof. |
| | | Rs. 60-0-0 | .. | For the second and subsequent 6 hour periods or part thereof. |
| 20. | Fire Tender | Rs. 1-12-0 | .. | Per running mile." |

(b) after rule 5 the following Notes shall be added, namely:—

"NOTE (1).—The hire charges prescribed in respect of the Fire Float under item 18 include the services of the two pumps attached to the Fire Float and any additional pump used shall be charged for extra at the prescribed rate.

NOTE (2).—If a requisition is cancelled after having been made, or if the service of the craft, plant or appliances requisitioned for use are not utilised, the minimum hire charges prescribed in respect of items 12 to 15 and the lowest hire charges payable in respect of the other items above shall be recovered from the party requisitioning the services of the craft, plant or appliances. The Administrative Officer, may however at his discretion waive the charges if notice of cancellation of requisition is received before action has been taken to comply with the requisition".

[No. 6-PII(48)/52-III.]

S.R.O. 1386.—The following draft of a further amendment to the rules relating to the charges for the hire of Trays, Tarpaulins and Slings at the Port of Cochin, published by the notification of the former Government of Cochin, Public Works Department No. 154, dated the 30th May 1942, which it is proposed to make, in exercise of the powers conferred by clause (j) of sub-section (1) of section 6 of the Indian Ports Act, 1908 (XV of 1908) is published as required by sub-section 2 of the said section for the information of all persons likely to be affected thereby, and notice is hereby given, that the draft will be taken into consideration on or after the 8th September 1952.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

In the said notification, the following Note shall be added as Note 3, namely:—

"NOTE 3.—No refund of hire charges shall be allowed in case a notice of cancellation of requisition is not sent to the Traffic Manager in writing so as to reach him at least 2 hours prior to the commencement of the period of hire."

[No. 6-PII(48)/52-IV]

S.R.O. 1387.—In exercise of the powers conferred by sub-section (I) of section 35 of the Indian Ports Act, 1908 (XV of 1908), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Department of War Transport, No. B-IWT(45)/45, dated the 8th January 1946, and the notification of the former Government of Cochin No. 125, dated the 11th May, 1946, relating to the charges for the supply and use of the 30-ton floating crane, "St. George", namely:—

In the said notifications, after rule 11, the following Note shall be added, namely:—

"NOTE.—No refund of hire charges shall be allowed in case a notice of cancellation of requisition is not sent to the Traffic Manager in writing so as to reach him at least 2 hours prior to the commencement of the period of hire."

[No. 6-PII(48)/52-V]

S.R.O. 1388.—In exercise of the powers conferred by sub-section (1) of section 35 of the Indian Ports Act, 1908 (XV of 1908), and in supersession of the notification of the Government of India in the Ministry of Transport No. 11-P(125)/47, dated the 16th December 1947, and the notification of the former Government of Cochin in the Public Works Department No. 51, dated the 29th January 1948, the Central Government hereby directs that berth hire for each occupation of a stream berth or a wharf berth or a low wharf berth or jetty at Willingdon Island by a vessel at the Port of Cochin shall be charged at the rates shown in the table hereto as follows:—

TABLE
Rates of Berth Hire

| | | |
|--|------------|--|
| I. (i) Steamers occupying a stream berth or a wharf berth. | Rs. 50-0-0 | Per steamer per day or part of a day. |
| (ii) Vessels anchoring with their own gear in stream. | Rs. 5-0-0 | Per vessel per day or part of a day subject to a minimum of Rs. 20 per vessel. |
| II. <i>Sailing vessels :</i> | | |
| (i) At a wharf berth | Rs. 30-0-0 | Per vessel per day or part of a day. |
| (ii) At a low wharf berth or jetty at Willingdon Island. | Rs. 15-0-0 | Do. |

NOTE 1.—A day shall be reckoned as 24 hours from the time mooring in a berth is completed.

NOTE 2.—Country sailing craft shall not be charged berth hire if they anchor with their own gear in the area set apart for them by the Conservator of the Port.

NOTE 3.—A vessel other than a sailing vessel shifting from a mooring berth to a wharf berth or a low wharf berth or jetty at Willingdon Island or *vice versa* shall pay the fees chargeable for the berth in which she began the day or part of the day for which the fees are calculated. A sailing vessel shifting from a mooring berth to a wharf berth or the low wharf berth or jetty at Willingdon Island shall pay the fees chargeable for the wharf berth or the low wharf berth or jetty at Willingdon Island, as the case may be, for the day on which the vessel is shifted.

NOTE 4.—"Wharf berth" shall mean a berth at the Main Wharf at Willingdon Island.

The charges specified in the Table above shall be subject to a surcharge of 33 1/3 per cent

[No. 6-PH(48)/52-VI].

C. PARTHASARATHY, Under Secy.

MINISTRY OF LABOUR

New Delhi, the 30th July 1952

S.R.O. 1389.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal at Calcutta in the matter of an application under section 33-A of the said Act preferred by the Assam Oil Company Labour Union.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA

20/1 GURUSADAY ROAD, BALLYGUNGE, CALCUTTA-19.

Application No. 182/51(U/S 33-A of the Act)

BEFORE SHRI K. S. CAMPBELL-PURI, B.A., LL.B., Chairman.

PARTIES:

Assam Oil Company Labour Union, Digboi—Applicant.

Versus

The Assam Oil Company Ltd., Digboi—Opposite Party.

In the matter of an application under section 33-A of the Industrial Disputes Act, 1947 (as amended) preferred by the Joint Secretary, Assam Oil

APPEARANCES :

Shri S. C. Sen and Shri J. K. Ghosh, Advocates. For the Company
Shri S. K. Pramanik For Assam Oil Company Labour Union, Digboi.

AWARD

This is an application under section 33-A of the Industrial Disputes Act preferred by the Assam Oil Company Labour Union. It was admitted during the pendency of proceedings of the dispute referred to this Tribunal under Notification No. LR-2(310), dated 8th March 1951, by the Government of India in the Ministry of Labour for adjudication.

The allegation made *inter alia* in the application may shortly be stated in the words of the applicants themselves as follows:

"That the Company have been trying to impose upon us from sometime past under compulsion and various kinds of pressure a new system of fixation of standard time for each job of skilled workers like artisans "Standard methods of working" by "introduction of Gantt Board method of control" for "operating machines at maximum speed" or doing jobs at high pressures and speeds. This system—virtually a substitute for the most objectionable piece system—which the organised labour has tried to abolish altogether in all advanced countries—is being slowly and steadily imposed upon us even without payment for any corresponding increase in outturn. This is usually accompanied by payment in form of various kinds of bonuses—efficiency bonus, production bonus, departmental bonus, general bonus etc. at rates high enough and acceptable to us in order to provide adequate incentives to workers for greater and greater production efforts—as is done by the Tatas. We strongly object to this in principle too."

It was submitted that the introduction of the new scheme of work amounts to illegal and unfair alteration in the conditions of service within the meaning of the provisions of section 33 clause (1) of the Industrial Disputes Act, 1947 and be reversed. The other grievance is that the Company is importing new recruits from outside India and especially from amongst the ex-employees of the shut down oil-fields, refineries, workshops etc., of Burmah Oil Company and other British concerns operating outside India i.e., in Burmah, Pakistan, Persia and other places and this method constitutes a new threat to the present workers.

The Company in their written statement opposed the application on various grounds and raised the preliminary objection to the effect that the application was not maintainable inasmuch as it was not filed on behalf of all workers collectively and that the scheme was put into operation long ago and as such no cause of action has arisen during the pendency of proceedings before this Tribunal to attract the provisions of section 33-A.

Shri S. K. Pramanik on behalf of the Union stated at the outset that no evidence was to be adduced as the facts are fully set out in the application and argued that the new scheme of work introduced by the Company has transformed the method of work resulting in increase in workload and it amounts to change in the conditions of service. It was, however, admitted that the scheme was introduced in 1950. But it was extended in 1951 to Machineshop and as such the cause of action arose in 1951. It was next urged that even if it was introduced in 1950 it was made during the pendency of the conciliation proceedings and no change in the conditions of service could take place during the course of conciliation proceedings as contemplated under section 33 of the Act. Reference was made to the previous award also and it was submitted that the demand for efficiency and production bonus was made before Mr. Justice Varma but he did not allow the said bonus as borne out from his award page 114, published in the *Gazette of India*. It was further argued that the system now introduced would increase the intensity of labour which should be met by the payment of efficiency or production bonus. Reliance was placed on *Indian Labour Gazette*, June 1951, page 953 and certain passages from the book "Payment by Results" published by the International Labour Office, Geneva, 1951 and pages 6, 8, 9 and 31 were cited. Lastly, it was submitted that the Company has introduced a new system without providing for safeguards or making any arrangements for the payment of Production Bonus and in support of the contention reference was made to a decision

published in Labour Law Journal, October 1951, page 516 in the case of Meenakshi Mills. In regard to the other grievance viz., 'that the workers are being imported from outside, reference was made to the statement of WW-4 Abul Kasim, who was examined in the main reference and submitted that as the Union has not adduced any evidence in this application, the statement of the said witness be considered in this respect.

Shri J. K. Ghosh arguing on behalf of the Company contended that the application was not competent because the scheme was introduced as admitted by the other side in 1950 before this reference was made to the Tribunal and as such no change, if at all, has taken place during the pendency of the proceedings before this Tribunal as contemplated under the provisions of section 33-A. The next legal contention referred to above was that the application was not made collectively by the Labour Union but by some workers and as such it is not maintainable. In support of this contention reliance was placed on a case reported in the Calcutta Gazette of 10th April 1951 at page 1119 in the case of M/s. A. S. Hendry and Co. Ltd., Vs. their workmen. It was stressed that clause (a) of section 33 refers to the workers collectively and not in their individual capacity while clause (b) refers to an individual; and in view of the fact that the application purports to have been made by individuals, it was not competent.

On merits it was submitted on behalf of the Company that there is nothing in the application to show which condition of service has been altered or replaced. It was urged that the period of work is the same i.e., eight hours and that the plea of increase in workload was not mentioned in the application and is an afterthought. At any rate there has been no loss in the wages of the workers by the introduction of this system which is aimed to ensure a regular cutturn without adding to the workload and as such it is only an improvement in the method of work and not change in the conditions of service. Lastly, it was submitted that the demand for the grant of production or efficiency bonus cannot be made under section 33-A which deals with change or alteration in the conditions of service. In case, the claim for Production Bonus is to be pressed it would amount to fresh dispute and necessitate a fresh reference for adjudication.

Replying to the other grievance, Shri J. K. Ghosh urged that importing of recruits from outside by itself is a new recruitment and would not alter any condition of service of any worker. The grievance does not call within the ambit of section 33 and is untenable. Reliance was placed in the aforesaid decision published in the Calcutta Gazette of 10th April 1952. As regards the preliminary legal objections raised by the Company's Counsel, the one against the *Locus Standi* of workers to file the application, it is devoid of substance inasmuch as the application has been filed by a large number of workers collectively. The same is repelled.

Regarding other objection, as the facts stand, the scheme was introduced in 1950 and is stated to have been extended in the Machineshop in the year 1951. The original reference out of which this application has arisen is dated 8th March 1951. In the absence of any evidence as to on which date this extension in Machineshop was actually made in the year 1951 it is difficult to come to the conclusion that the present scheme was introduced during the pendency of this Reference even in the case of Machineshop. Regarding other departments it was admittedly introduced in 1950 i.e., before Reference was made; and it is just possible it may have been made even earlier because the question of efficiency bonus was raised before Mr. Justice Varma also, who made his award in February 1949. Be that as it may, Shri S. K. Pramanik mainly relied on the legal aspect of the question and contended that the alleged change was made when conciliation proceedings were pending and as such the provisions of section 33 apply. Now section 33-A under which this application has been lodged reads as follows.

"33-A. *Special provision for adjudication as to whether condition of service, etc., changed during pendency of proceedings.*—Where an employer contravenes the provisions of section 33 during the pendency of proceedings before a Tribunal, an employee aggrieved by such contravention, may make a complaint in writing, in the prescribed manner to such Tribunal and on receipt of such complaint that Tribunal shall adjudicate upon the complaint as if it were a dispute referred to or pending before it, in accordance with the provisions of this Act and shall submit its award to the appropriate Government and the provisions of this Act shall apply accordingly."

It will be seen that the words used in section 33-A, which is a special provision for adjudication as to whether condition of services etc., are changed during the

pendency of proceedings, are "during the pendency of proceedings before a Tribunal". The words "during the pendency of any conciliation proceedings or proceedings before a Tribunal" used in section 33 have not been repeated in section 33-A. The reason for this omission is not far to seek inasmuch as section 33 deals with permission in writing of the Conciliation Officer, Board or Tribunal as the case may be before altering the conditions of service and that permission requires summary procedure and even if obtained may not be exercised. While in the case of section 33-A special provision for adjudication has been enacted which requires an adjudication and making of an award as if a dispute was referred to or was pending before a Tribunal in accordance with the provisions of this Act. No authority was cited in support of the contention that the *terminus qua* for filing an application under section 33-A was not from the commencement of the proceedings before a Tribunal but from the time when conciliation proceedings had started regarding the dispute under reference. Shri Pramanik referred to Indian Labour Gazette June 1951, page 953 which has no bearing on the point and it appears that the same was cited in regard to the increase in the intensity of labour because at page 953 of this book a chart is given which relates to the average daily number of workers employed in various States. It has no bearing even on the merits of the case. The other authority cited by Shri Pramanik viz., the remarks made in the book 'Payments by Results' and Meenakshi Mills case are also not in point so far this objection is concerned. The application accordingly fails on this short legal ground viz., that the alleged change is not proved to have been made during the pendency of proceedings before this Tribunal and the application is not competent.

Coming to the merits of the case it is to be seen again whether the scheme has actually altered the conditions of service as contemplated under section 33 and 33-A of the Act. In this connection it seems clear to me that it is not possible to give finding on the merits for the simple reason that the decision would actually touch the question as to whether workload has increased and at the same time production has also increased owing to the sweat of labour requiring separate compensation by way of Production Bonus or Efficiency Bonus. These matters manifestly cannot be decided as an abstract issue and must require data by way of evidence oral or documentary for the determination of increased production due to increase in the intensity of work. The application therefore fails on merits also of course for want of evidence.

Regarding the demand for the grant of Production or Efficiency Bonus, this obviously does not fall within the ambit of section 33 of the Act, because it would only arise when it is proved and accepted that the new scheme has increased the workload for which more payment be made by way of Efficiency Bonus. This naturally can be gone into on the evidence adduced, if and when a separate dispute is referred for adjudication by the appropriate Government. As regards the authority cited in 'Meenakshi Mills case' the Labour Appellate Tribunal dealing with the question of workload under section 33 held 'that change of workload during the pendency of reference to a Tribunal to the detriment of the workmen resulting in retrenchment was a breach of the terms of section 33 and it was illegal'. This authority is clearly distinguishable because in the case in hand the introduction of a new scheme has not resulted in the retrenchment of any worker. Shri Pramanik also referred to certain pages of the book 'Payment by Results' and on the perusal of some of these I find that the observations deal with the question of payment based on results which may be helpful if the question of Production Bonus or Efficiency Bonus comes up on merits in any future dispute. On the other hand the Company's Counsel referred to a decision of West Bengal Tribunal published in the Calcutta Gazette of 10th April 1952, page 1119 wherein the question of change in the conditions of service for granting one month's leave and for payment of cost of medicine to the subordinate staff was posed. It was held that the Company was not guilty of any infringement of section 33, sub-section (a) of the Industrial Disputes Act by refusal of leave to the employee as well as not allowing the cost of medical treatment of the subordinate staff. This authority also is not exactly in point and need not be further discussed. The claim for such bonus is accordingly not competent in an application under section 33-A of the Act.

Coming to the last grievance that new recruits are imported from outside and this has brought a change in the conditions of service of the existing labour: Shri Pramanik referred to the statement of WW-4 Abul Kasim examined in the main reference. No evidence was adduced in the application but in the interest of justice I have looked into the statement of this witness and find the following line in this connection:

"There are altogether seven Foremen out of whom one has been brought from outside. He is a European gentleman."

Now, the Company is being run by European directors and I fail to understand as to how the engagement of a European Foreman has altered the conditions of service of the existing labour which also comes mostly from other States. The grievance has not been substantiated both in law and fact and must fail. The result is that the application rejected and award submitted accordingly.

CALCUTTA;

Dated the 15th July, 1952.

K. S. CAMPBELL-PURI, *Chairman*,

K. S. CAMPBELL-PURI *Chairman*,
Central Government Industrial Tribunal,
Calcutta.

[No. LR-2(310).]

New Delhi, the 31st July 1952

S.R.O. 1390.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby publishes the following awards of the All India Industrial Tribunal (Bank Disputes), in respect of applications under section 33-A of the said Act preferred by Shri Iswar Chandra Bhattacharjee and Shri Bibhuti Kanta Dey of the United Bank of India Limited.

BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES)
BOMBAY.

COMPLAINT No. 15 OF 1952

Shri Iswar Chandra Bhattacharjee.

Versus.

The United Bank of India Ltd.

AWARD

This is a complaint by an employee of the United Bank of India Ltd., against an order transferring him from Bombay to Jalpaiguri, a place in West Bengal which is about 1,600 miles from Bombay. According to the employee this transfer is not a "normal transfer" in the usual course of administration but it is in reality a "punitive" transfer, a transfer by way of punishment for the trade union activities of the employee and is an act of victimization. The complainant states that the bank has branches at Calcutta and many other places near Jalpaiguri from where suitable transfers could have been made and there is no particular reason why he should be asked to go all the way from Bombay. Jalpaiguri is in 'C' class area as described in the Sen Tribunal Award and his transfer from Bombay which is a 'A' class area will result in substantial reduction of his total emoluments, possibly also stoppage of the annual increments. Other difficulties consequent upon the transfer are also mentioned, particularly the difficulty of having to keep two establishments, one at Bombay and another at Jalpaiguri. The Bank contests the application. They state that it was found necessary to effect a retrenchment in the staff of the Fort Branch at Bombay consequent upon the merger of two other branches in the Fort area. The result was that it became necessary to transfer the surplus staff over and above 26 employees which was the sanctioned strength of the new merged branch. Accordingly, the Head Office transferred five people by their order dated 19th March 1952 and Shri Bhattacharjee was one of them. There is no victimization in the matter. The Head Office did not know that this particular employee was connected with trade union activities. It is also pointed out that as soon as the transfer order was served upon the employee he made a written representation to the bank asking them to reconsider the matter in the light of the facts he had set out therein and in that representation there was not a whisper of the alleged act of victimization. It is further pointed out that the employee stated that he was willing to go to Calcutta, if a transfer was necessary. As this representation did not meet with success the employee has now come forward with the present application to this Tribunal seeking an adjudication with an untrue allegation of victimization.

We have heard Mr. Desai who appears for the bank and Mr. Kar on behalf of the employee. The employee was also present and was giving instructions to his representative.

The following facts were elicited in the course of the discussion before us. The employee had joined service in 1943 and worked all along in Bombay. After 2 years' service in the bank he was placed in charge of the Securities Department of the Fort Branch. He has put in some 7 years' service there. He has been President of the Bombay Union for the last 3 years. We find from a letter written by the Head Office dated 14th March 1952 that they had finally sanctioned a staff of 20 for the Fort Area Branch and the other employees in excess were

to be transferred. In consultation with the Management of the Bombay Office the Head Office finally transferred various persons of whom three have joined without protest, and one had been granted some time more for joining at the new place. Only two people have objected the transfer. We also find from the statement handed over to us that there are about 17 employees in the Bombay Fort Branch whose mother tongue is Bengali.

The grounds which were urged before us to establish the alleged case of punishment and victimization are that this transfer being to a 'C' class area the emoluments will be less than what the employee is getting now. It is a place a very long distance away and outside the Bombay State. This employee and another have been chosen for transfer to Jalpaiguri and Malda because of their trade union activities. The bank could easily have transferred other people from places like Calcutta to fill in the vacancies at Jalpaiguri and Malda. These two places are also malarial.

We have considered all these matters very carefully. We are not satisfied that this transfer can be characterised as punishment or as an act of victimization. It is clearly established that there was surplus staff in the Bombay Fort Branch. The need for transfer is therefore beyond question. There being vacancies in Bengal, it is not unnatural that the bank selected people whose mother tongue is Bengali for transfer to those places. It is true that three out of this five transferred happen to be trade union officials but it is admitted before us that there are clerks still in service retained in Bombay in this very branch who are also trade union officials. The long distance between Bombay and the new places is not a matter which in the circumstances of the case has any significance. The only real point of grievance relates to the apprehension about salary emoluments and increments. It is stated that as a result of this transfer to a 'C' class area the total emoluments may become smaller. The bank has given an undertaking that the same emoluments including increments and allowances as they were getting in Bombay in regard to salary would be paid to these employees even after they are transferred from Bombay to Jalpaiguri and Malda.

In these circumstances we are of opinion that there are no merits in this complaint. Our award, therefore, is that this complaint should stand dismissed. At our suggestion the bank had agreed to keep the order in suspense pending the hearing of the matter. Today we have ordered that the bank is released from that obligation.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman.*

(Sd.) M. L. TANNAN, *Member.*

(Sd.) V. L. D'SOUZA, *Member.*

BOMBAY;

Dated the 4th July, 1952.

BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES)
BOMBAY.

COMPLAINT No. 16 OF 1952.

Shri Bibhuti Kanta Dey.

Versus.

The United Bank of India Ltd.

AWARD

This is a complaint similar to the one which we have disposed of just now, relating to Shri Iswar Chandra Bhattacharjee.

The facts are the same as in the other case, the only differences being that this employee entered the service of the bank in 1948 and the transfer is to Malda and not to Jalpaiguri. The arguments were the same in both these cases. We have dealt with the matter fully in complaint No. 15. We are of opinion that there are no merits in this complaint also. The Bank's undertaking to pay the same salary including increments and allowances as in complaint No. 15 is also available for this employee.

Our award, therefore, is that this complaint be dismissed.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman.*

(Sd.) M. L. TANNAN, *Member.*

(Sd.) V. L. D'SOUZA, *Member.*

BOMBAY;

Dated the 4th July, 1952.

S.R.O. 1391.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby publishes the following awards of the All India Industrial Tribunal (Bank Disputes) in the matter of victimisation etc. of workmen in banking companies.

AWARDS

BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES) BOMBAY

(Reference No. 4/1952)

Shri R. R. Choubey

Versus

Central Bank of India Limited.

This is one of the four disputes referred to us for adjudication under Government of India, Ministry of Labour Notification No. S.R.O. 331, dated 16th February 1952. The nature of the dispute as set out therein is as follows:

“Reduction in increments”.

A notice dated 1st March 1952 was sent by registered post to the workman calling upon him to file a statement of his case on or before 10th March 1952. A copy of the notice was also sent to the Bank. The notice was duly served on the workman and the Bank. But the workman did not choose to file any statement of his case before this Tribunal. However, the Bank in their letter dated 5th March 1952 while acknowledging the receipt of the notice issued to them in this as well as in certain other disputes of a similar nature have written to the Tribunal as follows:

“With reference to your direction to submit a statement of the Bank's case in respect of the abovementioned cases we beg to state that we have received a copy of the letter No. 923/51, dated 21st February 1952 addressed to you by the Secretary, U.P. Bank Employees' Union, Aligarh. We find from this letter that the Union has requested you to drop the above cases. The question of submitting the Bank's statements in these cases does not therefore arise”.

Subsequently, the General Secretary of the U.P. Bank Employees' Union also in his letter, dated 26th June 1952 has written to us to say that there exists no industrial dispute regarding this as well as the three other cases which are the subject matter of this reference.

In these circumstances, we pass an award that no orders are necessary.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman*.

(Sd.) M. L. TANNAN, *Member*.

(Sd.) V. L. D'SOUZA, *Member*.

BOMBAY;

Dated the 9th July, 1952.

BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES) BOMBAY

(Reference No. 4/1952)

Shri S. S. L. Sharma

Versus

Central Bank of India Limited.

This is one of the four disputes referred to us for adjudication under Government of India, Ministry of Labour Notification No. S.R.O. 331, dated 16th February 1952. The nature of the dispute as set out therein is as follows:

“Reduction in increments”.

A notice dated 1st March 1952 was sent by registered post to the workman calling upon him to file a statement of his case on or before 10th March 1952. A copy of the notice was also sent to the Bank. The notice was duly served both on the workman and the Bank. But the workman did not choose to file any statement of his case before this Tribunal. However, the Bank in their letter dated 5th March 1952 while acknowledging the receipt of the notice issued to them in this as well as in certain other disputes of a similar nature have written to the Tribunal as follows:

“With reference to your direction to submit a statement of the Bank's case in respect of the abovementioned cases we beg to state that we have

received a copy of the letter No. 923/51, dated 21st February 1952 addressed to you by the Secretary, U.P. Bank Employees' Union, Aligarh. We find from this letter that the Union has requested you to drop the above cases. The question of submitting the Bank's statements in these cases does not therefore arise".

Subsequently, the General Secretary of the U.P. Bank Employees' Union also in his letter dated 26th June 1952 has written to us to say that there exists no industrial dispute regarding this as well as the three other cases which are the subject matter of this reference.

In these circumstances, we pass an award that no orders are necessary.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman.*

(Sd.) M. L. TANNAN, *Member.*

(Sd.) V. L. D'SOUZA, *Member.*

BOMBAY;

Dated the 9th July, 1952.

**BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES)
BOMBAY**

(Reference No. 4/1952)

Shri R. B. Sharma

Versus

Central Bank of India Limited.

This is one of the four disputes referred to us for adjudication under Government of India, Ministry of Labour Notification No. S.R.O. 331, dated 16th February 1952. The nature of the dispute as set out therein is as follows:

"Reduction in increments".

A notice dated 1st March 1952 was sent by registered post to the workman calling upon him to file a statement of his case on or before 10th March 1952. A copy of the notice was also sent to the Bank. The notice was duly served both on the workman and the Bank. But the workman did not choose to file any statement of his case before this Tribunal. However, the Bank in their letter dated 5th March 1952 while acknowledging the receipt of the notice issued to them in this as well as in certain other disputes of a similar nature have written to the Tribunal as follows:

"With reference to your direction to submit a statement of the Bank's case in respect of the abovementioned cases we beg to state that we have received a copy of the letter No. 923/51, dated 21st February 1952 addressed to you by the Secretary, U.P. Bank Employees' Union, Aligarh. We find from this letter that the Union has requested you to drop the above cases. The question of submitting the Bank's statements in these cases does not therefore arise".

Subsequently, the General Secretary of the U.P. Bank Employees' Union also in his letter dated 26th June, 1952 has written to us to say that there exists no industrial dispute regarding this as well as the three other cases which are the subject matter of this reference.

In these circumstances, we pass an award that no orders are necessary.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman.*

(Sd.) M. L. TANNAN, *Member.*

(Sd.) V. L. D'SOUZA, *Member.*

BOMBAY;

Dated the 9th July, 1952.

**BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES)
BOMBAY**

(Reference No. 4/1952)

Shri D. P. Vashistha

Versus

Central Bank of India Limited.

This is one of the four disputes referred to us for adjudication under Government of India, Ministry of Labour Notification No. S.R.O. 331, dated 16th February 1952. The nature of the dispute as set out therein is as follows:

"Reduction in increments".

A notice dated 1st March 1952 was sent by registered post to the workman calling upon him to file a statement of his case on or before 10th March 1952. A

copy of the notice was also sent to the Bank. The notice was duly served both on the workman and the Bank. But the workman did not choose to file any statement of his case before this Tribunal. However, the Bank in their letter dated 5th March 1952 while acknowledging the receipt of the notice issued to them in this as well as in certain other disputes of a similar nature have written to the Tribunal as follows:

"With reference to your direction to submit a statement of the Bank's case in respect of the abovementioned cases we beg to state that we have received a copy of the letter No. 923/51, dated 21st February 1952 addressed to you by the Secretary, U.P. Bank Employees' Union, Aligarh. We find from this letter that the Union has requested you to drop the above cases. The question submitting the Bank's statements in these cases does not therefore arise".

Subsequently, the General Secretary of the U.P. Bank Employees' Union also in his letter dated 26th June 1952 has written to us to say that there exists no industrial dispute regarding this as well as the three other cases which are the subject matter of this reference.

In these circumstances, we pass an award that no orders are necessary.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman*.

(Sd.) M. L. TANNAN, *Member*.

(Sd.) V. L. D'SOUZA, *Member*.

BOMBAY;

Dated the 9th July, 1952.

**BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES)
AT LUCKNOW.**

(Serial No. 414 in the Schedule to the Government of India, Ministry of Labour Notification No. S.R.O. 42, dated 8th January, 1952).

Staff in the Uttar Pradesh branches of the Chartered Bank of India, Australia and China.

Versus

The Chartered Bank of India, Australia and China.

This dispute between the staff in the Uttar Pradesh branches of the Chartered Bank of India, Australia and China and the Bank has been referred to us for adjudication by the Government of India, (Ministry of Labour) Notification No. S.R.O. 42, dated 8th January 1952. It appears as Serial No. 414 in the Schedule to the Notification. The nature of the dispute is set out as follows.

"Adjustment of the excess payment made by the Bank in pursuance of a new scale of pay and dearness allowance sanctioned by the Bank in respect of staff in Uttar Pradesh branches which was withdrawn on the implementation of Shri B. B. Singh's Award".

This dispute was heard by us at Lucknow on 4th April 1952. Mr. C. L. Khanna, Chief Cashier and an officer of the Bank represented the Bank. Mr. Sharma, Joint Secretary of the Chartered Bank Employees' Union appeared for 30 workmen and Shri A. C. Kaker, Joint Secretary of the U.P. Bank Employees' Union represented 12 workmen.

2. The following narrative of facts and events is necessary to understand and appreciate the nature of the dispute between the parties. In October 1946 the Bank informed its staff at Kanpur that it had received a tentative scheme of salaries from its London Head Office covering all its branches in India. At about the same time, the Uttar Pradesh Government had referred to Shri B. B. Singh a trade dispute between banks carrying on business in the Province and their workmen therein. The Chartered Bank of India, Australia and China was a party to that dispute. In view of this pending reference, the Bank enquired of its workmen whether they would be prepared to accept the tentative scheme of salaries received from the London Head Office or whether they preferred to abide by the result of the adjudication award. It would appear that the workmen informed the Bank that they wanted the award. Actually Shri B. B. Singh pronounced his award on 11th March 1947 and the Uttar Pradesh Government enforced the award by their Order dated 15th March 1947. The award came into force with retrospective effect from 1st January 1947. On 2nd May 1947, the Bank wrote to the Labour Department of the Government of Uttar Pradesh that they had put before their staff a new scale of salaries and allowances (enclosing a copy thereof) to be implemented with

retrospective effect from 1st July 1946 and wanted Government's permission to substitute their own scheme in place of B. B. Singh's Award, on the ground that the staff had unanimously accepted the same in preference to B. B. Singh's Award. Not having received a reply from the Government, an officer of the Bank interviewed the Labour Commissioner Shri B. B. Singh, who was also the adjudicator, but he informed the Bank that he had become "*functus officio*" and only the Government could deal with the matter. Thereupon, according to the Bank, they sent their representative to interview the Secretary of the Labour Department. The result of this interview is stated in the Bank's case before us in the following terms: "The impression our representative gathered was that provided the staff were unanimous in the agreement, the Government would have no objection to the Bank enforcing its own scheme and settling the dispute outside the award"—vide paragraph 5 of the Bank's reply statement. It is further stated that "we presumed that if the two parties agreed to settle outside the award, the Government could have no objection". It is the Bank's case that acting on this impression and this presumption, a meeting of the clerical and subordinate staff was summoned and was held on 2nd June 1947 and at that meeting resolutions were unanimously passed accepting the Bank's own scheme in substitution of the Adjudicator's award as enforced by Government. The Bank states that it sent copies of the resolutions to the Government and further paid to the staff the very next day, viz., 3rd June 1947, the difference in salaries. The Bank claims to have made this excess payment in full faith that its own scheme would hold good and so far as the Bank was concerned B. B. Singh's Award would not apply. However, as no orders had been passed by Government exempting the Bank from the operation of Shri B. B. Singh's Award, the Labour Commissioner's office threatened to take action against the Bank for not implementing Shri B. B. Singh's Award. The Bank thereupon, it is stated, wrote again on 28th June 1947 to the Government and sent its representative to personally interview the Deputy Secretary. The Bank requested the Government to permit them to give effect to their own scheme as accepted by its workmen and to exempt them from the operation of Shri B. B. Singh's Award. It may be stated here that in some respects and with regard to some matters the Bank's scheme was more favourable to the workmen than the Award but in other matters the terms of the Award were better and more favourable than the Bank's scheme. The Government passed an order dated 12th August 1947 rejecting the request of the Bank to be relieved from the Award and directed the implementation of Shri B. B. Singh's Award as per its terms by the end of August 1947. The Bank was thus obliged to comply with the terms of the Award in all its details. The Bank, under its own scheme, had paid increased salaries to its employees with retrospective effect from 1st July 1946, which were in excess of the amounts of salary and allowances fixed by Shri B. B. Singh's Award which came into force from 1st January 1947. The Bank thereupon called upon the workmen concerned who had received such excess amounts to refund the same. The workmen were accordingly obliged to do so. According to the Bank's case some of them repaid the excess amounts immediately and the others agreed to pay in instalments. All the excess payments had been recovered by the Bank together with interest at 4 per cent. by December 1947.

3. The legality and propriety of this act on the part of the Bank in getting a refund of the excess payments made by them is the subject matter of the dispute before us. This dispute had originally been raised on behalf of the concerned workmen by the U.P. Bank Employees' Union before the Sen Tribunal. That Tribunal decided that it was but right that the workmen should refund such excess amounts. The consideration for the payment of such excess amounts by the Bank had failed because the Bank's scheme was to operate only if Shri B. B. Singh's Award was not to be applied to the Bank; and inasmuch as the Government had insisted that B. B. Singh's Award should apply, the Bank's own scheme must be taken to have lapsed. The Tribunal, however, felt that interest ought not have been charged and collected and directed its refund. The Bank had accordingly repaid the amount of interest collected from them.

4. The case before us now on behalf of the workmen is that the Bank was not justified in collecting the excess amounts willingly paid by it as per its own scheme, notwithstanding the fact that the Bank was forced to implement Shri B. B. Singh's Award in its entirety. It is stated by the workmen that the so-called acceptance by the staff of the Bank's scheme in supersession of Shri B. B. Singh's Award was really not a free and voluntary act. It is pointed out in their case that all the resolutions were proposed and seconded by two individuals only and that certain officers of the Bank were also present at the meeting of the 2nd June 1947. It is further stated by them that the Bank's procedure in getting these resolutions passed by the Bank's staff without actually getting the previous approval of the Government to such a course and merely on what is stated to be an impression on the mind of the Bank's representative who interviewed the Government and on the Bank's

presumption that if the parties agreed, the Government would have no objection, really shows that the Bank wanted to force somehow their own scheme on the workmen. Therefore their action could not be said to have been *Bona fide*. Under these circumstances they are not justified in claiming a refund of the excess amounts which they had thrust upon the workmen, with the ulterior motive of getting out of the adjudicator's award. It was also argued before us that, in any event, the refund of excess amount should only be for the period subsequent to 1st January 1947 when Shri B. B. Singh's Award came into force and the Bank was compelled to implement it. In other words, the contention is that the excess payments made from 1st July to 31st December 1946 need not be refunded and the Bank should now restore the said amounts which they had compulsorily collected from the workmen. One of the minor contentions of the workmen was that even in recovering the excess amounts the Bank had shown some discrimination and had allowed certain favoured workmen to retain the excess payments for the months prior to 1st January 1947.

5. The case was elaborately argued before us. The Bank filed copies of the letters addressed to the Government dated 2nd May and 20th June 1947 and of the orders of the Government dated 12th August 1947 directing the Bank to implement Shri B. B. Singh's Award and refusing permission to substitute its own scheme instead. The Bank also filed what purports to be the minutes of the proceedings of the meeting held on 2nd June 1947 with copies of resolutions passed at that meeting and also the records relating to a meeting of employees proposed to be held on 26th April 1947. The Bank also relied on the letter dated 30th August 1947 addressed by the workmen to the Agent of the Bank. Reference will be made to the contents of that letter later on. As per directions of the Tribunal the Bank also filed statements giving detailed particulars of the amounts paid to the staff for the period between 1st July 1946 and 31st July 1947 and the amount refunded by the staff for the period from 1st July 1946 to 31st July 1947. Column 6 shows the amounts paid and refunded for the period commencing from 1st July to 31st December 1946.

6. We are of opinion that the Bank's attempt to get its own scheme accepted by the workmen in preference to the Award of the Adjudicator and to get exemption of the Award cannot be taken to be otherwise than in good faith. It is clear that even from about the middle of October 1946 the Bank had put forward tentative proposals of new scales of pay and allowances for its workmen not only in Uttar Pradesh but in all branches of the Bank in India. This fact is stated in the Bank's case—*vide* para 2 of Bank's reply statement. It cannot be said that it was not proper for the Bank to make attempts to have a common scheme in all its branches and in all its Provinces in India, rather than have different scales imposed by different Awards in different States. In some respects the Bank's scheme was certainly more favourable than the Award of the Adjudicator. If, in these circumstances, the Bank took steps to have its own scheme placed before the staff and get its approval and then move the Government to obtain exemption from the Award, such an act on the part of the Bank cannot be regarded as anything but one actuated in good faith. We, therefore, repel the contention that there was anything sinister or improper in the Bank's effort to have its own scheme adopted and implemented rather than the Award of the Adjudicator.

7. As a matter of fact, we find that on 2nd June 1947 there was a meeting of the clerical and subordinate staff at which the Bank's scheme was explained to them and unanimous resolutions were passed adopting the Bank's scheme in "substitution of B. B. Singh's Award". Certainly the workmen must have been intelligent enough to note and compare the advantages and disadvantages of the two schemes before them and choose that one which was more favourable to them. We cannot agree to the contention that the workmen did not voluntarily pass these resolutions but were forced to do so under pressure. There is no evidence before us of any coercion or pressure brought to bear upon the workmen. No workman has examined himself before us in connection with this matter or even explained how the resolutions came to be passed. All that was urged before us was that the same proposer and seconder sponsored all the resolutions which were in stereotyped form and that further some of the officers were present. We do not think these factors, in any way, justify an inference that the resolutions were not voluntarily and willingly passed by workmen but were forced upon them. It is true that the Bank had not, at that time, really secured an order from Government that they would be exempted from the Award if the workmen unanimously accepted the Bank's own scheme. From the Bank's case it appears that their representative had interviewed the Deputy Secretary and the said representative came back with the impression that the Government would have no objection to the Bank introducing its own scheme

provided the workmen gave their consent. If the Government had really no such objection, one would have expected that there would be an order or at least a communication to that effect. Even the Bank's statement simply says that it was the impression on the mind of the representative and further that the Bank presumed that the Government would have no objection if the parties agreed. Nevertheless, we cannot hold that there was any misrepresentation on the part of Bank officials. It was only in the expectation that the Government would agree that the scheme was put forward. In these circumstances and taking all these facts into consideration, we must hold that the Bank acted *bona fide* but as the Government did not finally permit them to get exemption from the Award and have their own scheme in place of the Award, the Bank was justified in claiming a refund of any excess payment made under the scheme in the expectation that that scheme would finally hold good and the Award would not be applicable to them. The workmen cannot retain the benefits of any excess payments made under such circumstances and it must be taken that the excess payments were really in the nature of tentative payments, to become confirmed payments only if and when the Government exempted the Bank from the Award. The workmen received payments under the Bank's scheme only because the Bank's scale was to be in substitution of the Award. As such substitution was not permitted by the Government order, the workmen could not simultaneously have the benefit of both the schemes. To that extent, therefore, the claim for refund on the part of the Bank was not only legal but was essentially just.

8. The next important question is, what is the period for which the workmen should be made to refund such excess payments. The Bank's contention is that as the Bank's scheme of salary and allowances had been given retrospective effect from 1st July 1946, all such excess payments made for the period from 1st July 1946 should be refunded by the workmen. It will be noted that in this case actually the payments were made on 3rd June 1947 after the workmen had accepted the Bank's scheme in the place of B. B. Singh's Award, by resolutions passed at their meeting of 2nd June 1947. *Prime facie*, therefore, the Bank's case that the refund should be for all excess payments made for the period commencing from 1st July 1946 would appear to be equitable. But there is one important consideration to be borne in mind in finally adjusting the rights of parties. It is admitted by the Bank itself, that their scheme of pay and allowances had been put forward even about the middle of October 1946 as one applicable to all workmen in all branches in India. Therefore, the new scale which was to have effect from 1st July 1946 would have been brought into force even with reference to the workmen in the offices in Uttar Pradesh, but for the fact that in Uttar Pradesh there was a compulsory adjudication on a reference to Shri B. B. Singh. The Bank's representative admitted before us that the Bank's own scheme had been given effect to in other Provinces where there was no adjudication and award, as for instance in Madras. There is nothing, therefore, to suggest that the Bank has suffered any injury to any extent by its scheme being made applicable to workmen in all Provinces in India including its employees in its branches in Uttar Pradesh down to the end of 1946. Shri B. B. Singh's Award has been enforced against the Bank only from 1st January 1947. In the present case, therefore, the prejudice from the point of view of the Bank is only with reference to any excess payments for the period beginning from the time when B. B. Singh's Award came into force. It would therefore be sufficient if the rights of parties are readjusted by holding that for the period for which Shri B. B. Singh's Award was in operation the workmen could not and should not have the benefit of both the schemes. It would appear that they had to elect between the two. In fact they could not even elect because the Government order enforcing the Award was binding on both the parties, i.e., the Bank and its workmen. The readjustment that is necessary and proper in the circumstances of this case should be confined to the period commencing from 1st January 1947. We are accordingly of opinion that any excess payments of pay and allowances for the period commencing from 1st January 1947 only should be refunded by the workmen and excess payments made for the six months before 1st January 1947 need not be refunded. This we think will meet the ends of justice in all the circumstances of the case. Reference may now be made to the letter dated 30th August 1947 signed by several members of the staff of Kanpur branch. Some members of the staff had therein requested the Agent to debit their provident fund accounts with the excess amount paid to them and further they undertook to pay the same in 12 equal monthly instalments. This was only an agreed machinery for the realization of the excess payment. The question of liability for repayment is however different and in our opinion this letter does not establish an unconditional and voluntary recognition of the liability to refund. Even if it did, in the circumstances of the case, we would be prepared to confine it only for the period from 1st January 1947 onwards. On the merits of the

controversy the equities are in favour of disallowing refund for the period between 1st July 1946 to 1st January 1947.

9. The Bank has supplied detailed statements in column 6 of which the figures of such excess payments made for the months prior to 1st January 1947 have been put down. We accordingly direct that the Bank should pay to the workmen the amounts collected from them as excess amounts for the months 1st July to 31st December 1946. This amount is to be paid within two months from the date of publication of this Award. We pass an Award accordingly in the above terms.

(Sd.) S. PANCHAPAGESA SASTRY, *Chairman*.

(Sd.) M. L. TANNAN, *Member*.

(Sd.) V. L. D'SOUZA, *Member*.

BOMBAY;

Dated the 27th June, 1952.

[No. LR-100(30).]

N. C. KUPPUSWAMI, Under Secy.

New Delhi, the 1st August 1952

S.R.O. 1392.—In exercise of the powers conferred by sub-sections (2), (3) and (4) of section 26 read with section 24 of the Payment of Wages Act, 1936 (IV of 1936), the Central Government hereby rescinds the Payment of Wages (Federal Railways) Rules, 1938, as applied to Berar, published with the notification of the Government of India in the late Department of Labour No. L-3070(2), dated the 5th May, 1938.

[No. Fac. 49(9).]

New Delhi, the 5th August 1952

S.R.O. 1393.—*Corrigendum.*—In the notification of the Government of India in the Ministry of Labour. No. S.R.O. 1265, dated the 14th July, 1952, published on page 1131 in Part II—Section 3 of the *Gazette of India*, dated the 19th July, 1952, for the words and figures "In sub-paragraph (i) of para. 7" read the words and figures "In sub-paragraph (1) of paragraph 6."

[No. P.F.3(2)/52.]

SADASHIVA PRASAD, Dy. Secy.

New Delhi, the 1st August 1952

S.R.O. 1394.—It is hereby notified for general information that in pursuance of sub-clause (1) and (3) of clause 4 of the Bombay Dock Workers (Regulation of Employment) Scheme, 1951, the Central Government appointed with effect from the 10th July, 1952, Shri M. R. Das, representative of the Karmahom Committee, Bombay, to be a member of the Bombay Dock Labour Board, in place of Shri N.H.G. Grant who has resigned.

2. The notification of the Government of India in the Ministry of Labour No. S.R.O. 537, dated the 9th April, 1951, shall stand further amended accordingly.

[No. Fac-73(23).]

S. MULLICK, Dy. Secy.

New Delhi, the 9th August 1952

S.R.O. 1395.—In exercise of the powers conferred by Section 83 of the Mines Act, 1952 (XXXV of 1952), the Central Government hereby exempts all open-cast mines from the operation of section 46 of the said Act in so far as it prohibits the employment of women in any such mine between the hours of 6 A.M. and 7 P.M.

[No. M.41(14)52.]

S.R.O. 1396.—*Corrigendum.*—For the words 'proposed minimum' occurring in the heading of the third column of the schedule to the Ministry of Labour Notification No. LWI-24(74), dated the 25th March 1952 (S.R.O.-584), published on pages 571 to 597 of Part II, Section 3 of the *Gazette of India*, dated the 29th March 1952, the word 'Minimum' shall be substituted.

[No. LWI-24(74).]

P. N. SHARMA, Under Secy.

New Delhi, the 4th August 1952

S.R.O. 1397.—In pursuance of section 36 of the Employees' State Insurance Act, 1948 (XXXIV of 1948), the revised estimates for the year 1951-52 and budget estimates for the year 1952-53 of the Employees' State Insurance Corporation as finally adopted by the Corporation are hereby published for general information.

EMPLOYEES' STATE INSURANCE CORPORATION
REVISED BUDGET ESTIMATES FOR THE YEAR 1951-52
AND
BUDGET ESTIMATES FOR THE YEAR 1952-53

At the last meeting held on 23rd April, 1951, the budget estimates for the probable receipts and expenditure for the financial year 1951-52 were approved by the Standing Committee. These estimates were framed on the assumptions—

- (i) that the scheme would be introduced in full in Delhi and Kanpur in October, 1951;
- (ii) that collections from employees in Delhi and Kanpur would be made at the rates prescribed in Schedule I to the Employees' State Insurance Act, 1948, with effect from the date from which the scheme was implemented; and
- (iii) that special contributions would be collected from employers all over India with effect from the date of implementation of the scheme in Delhi and Kanpur.

2. The scheme was, however, not introduced in Delhi and Kanpur in October, 1951 was envisaged on account of delay in the passing of the Employees' State Insurance (Amendment) Bill, 1951. As a result, the estimates framed in April, 1951 have not turned out to be correct. These estimates have now been reviewed and revised estimates for 1951-52 as well as budget estimates for 1952-53 are submitted for consideration and approval on the following assumptions:—

- (i) That the scheme will be introduced in full in Delhi and Kanpur about the end of January, 1951;
- (ii) That collections from employees in Delhi and Kanpur will be made at the rates of employees' contribution laid down in Schedule I to the Employees' State Insurance Act, 1948 with effect from the dates the scheme is implemented at these stations;
- (iii) That special contributions will be collected from employers all over India from the same date.

3. The estimates for each year have been prepared in two parts:—

- (i) *Statement 'A'*—For sanctioned measures i.e., for running of the entire scheme only in Delhi and Kanpur and only for collection of employers' special contribution in the rest of India; and
- (ii) *Statement 'B'*—For new proposals i.e., for extension of the scheme in other places in accordance with the plan submitted in the Memorandum on Item No. 7(b)/5(b) of the Agenda of the meeting of the

Corporation/Standing Committee. The dates of introduction of the scheme in other places are as follows:—

| | | | | | |
|----------------------------|-----|-----|-----|-----|---------------|
| (i) Punjab | ... | ... | ... | ... | from 1-8-1952 |
| (ii) Bangalore | ... | ... | ... | ... | from 1-1-1953 |
| (iii) Bombay | ... | ... | ... | ... | from 1-1-1953 |
| (iv) Madras | ... | ... | ... | ... | from 1-7-1953 |
| (v) Calcutta | ... | ... | ... | ... | from 1-7-1953 |
| (vi) Nagpur and Jubbulpore | ... | ... | ... | ... | from 1-7-1953 |

4. Brief explanations of the amounts provided under various heads are given below, where they seem necessary.

SANCTIONED MEASURES

REVISED ESTIMATES FOR THE YEAR 1951-52

RECEIPTS

Part 'A'—Administration

The anticipated total amount of receipts is Rs. 19,67,050 against Rs. 54,17,250 originally envisaged. This reduction in receipts is mainly due to—(i) unavailability of Rs. 19,26,550 provided for as transfer from Part 'B'—Benefits, and (ii) reduction of Rs. 15,48,000 in the provision for loans from Central Government owing to the holding up of the plan. A sum of Rs. 24,500 is now provided as recoveries of rent of Corporation's buildings against 'nil' amount provided before. This amount is anticipated to be received partly from the Central Government in respect of accommodation leased to the Ministry of Works, Production and Supply from 18th October, 1951 and partly from the officers and staff of the Corporation for the residential flats already allotted and proposed to be allotted.

Part 'B'—Benefits.

A sum of Rs. 3,32,000 is now provided as receipt instead of Rs. 40,00,000. Receipts will consist of employees' contribution only as the first instalment of employers' special contribution payable at the end of each quarter is expected only in April, 1952.

Part 'D'—Suspense Account.

The total amount provided in this part of the estimates is Rs. 4,66,166 against Rs. 8,69,680. The reduction is mainly due to the delayed implementation of the scheme in Delhi and Kanpur which has led to a reduction in the amount likely to be credited to the permanent disablement and dependants benefit Fund. The provision made under the heads (i) Deposits and (ii) Recoveries of advances are based on the actuals up to 31st October, 1951 as exhibited on the expenditure side of the estimates. A new head "Repairs and renewal reserve fund of buildings" has been added to spread evenly the expenditure on repairs and renewals of the building purchased by the Corporation for Headquarters office at Bombay and constructed for two Local Offices at Kishanganj and Subzi Mandi in Delhi. A net balance of Rs. 11,650 after allowing Rs. 2,000 anticipated to be incurred on repairs and renewals of Headquarters building at Bombay has been provided.

EXPENDITURE

Part 'A'—Administration.

The total amount of expenditure under item 1 to 29 is anticipated to be Rs. 17,55,200 against Rs. 23,50,070 provided in the original estimates. The reduction is mainly due to (i) recruitment of officers and staff from dates later than those from which provision was made originally and (ii) the carry-over of the expenditure on photographs of workers to 1952-53.

Item 30—Repayment of loans to Central Government.

Originally, a sum of Rs. 26,41,550 was provided as repayment of loans to the Central Government out of (i) Grant-in-aid from the Central Government—Rs. 7,15,000 and (ii) amount transferred from Part 'B'—Benefits Rs. 19,26,550. As anticipated contribution receipts have been heavily reduced due to late implementation of the scheme, it is proposed now to repay the outstanding loans

only in 1952-53 and the grant-in-aid will be utilised towards meeting the administrative expenses of the Corporation for the year 1951-52. This has reduced the amount of loans to be taken from the Central Government in 1951-52.

Part 'B'—Benefits.

No expenditure has been incurred up-to-date. On the basis of actuarial data, a sum of Rs. 3,40,000 has been provided as follows:—

- | | |
|---|------------------|
| (i) Disablement benefits for temporary disablement | ... Rs. 1,40,000 |
| (ii) Capitalised value for the permanent disablement benefits and dependants benefits | ... Rs. 2,00,000 |

A sum of Rs. 32,700 representing Corporation's share payable to State Governments in preliminary arrangements for the Medical benefits has been provided against Rs. 37,000 originally estimated.

Part 'C'—Capital Account.

The amount provided originally has been retained.

Part 'D'—Suspense Account.

A total sum of Rs. 3,70,687 has now been provided against Rs. 7,71,595. The reduction in the provision is explained below:—

Investments.—A sum of Rs. 2,83,870 is likely to be invested as per details below against Rs. 7,35,270 originally provided as receipts have been depleted due to delayed implementation of the scheme.

- | | |
|--|---------------------|
| (i) Employees' State Insurance Provident Fund | ... Rs. 61,400 |
| (ii) Permanent disablement and dependants benefit fund | ... Rs. 1,98,500 |
| (iii) Depreciation Fund Account of buildings. | ... Rs. 12,320 |
| (iv) Repairs and renewal reserve fund of buildings | ... Rs. 11,650 |
| | <u>Rs. 2,83,870</u> |

A further sum of Rs. 47,492 has now been provided under heads "Deposits and Advances" which is in adjustment of corresponding items on the receipt side.

Employees' State Insurance Contributory Provident Fund.

Repayment to employees.—It is anticipated that Rs. 20,000 will be payable to the employees on account of repayment of Employees' State Insurance Contributory Provident Fund instead of Rs. 7,000 provided before.

Payment of disablement and dependants benefits.

Only the sum of Rs. 1,500 is anticipated to be payable on the basis of actuarial calculations during the current financial year instead of Rs. 11,500 provided originally when the scheme was expected to commence on 1st October, 1951.

CLOSING BALANCE

A sum of Rs. 5,77,926 will be the closing balance on 31st March, 1952 after transfer of Rs. 15,700 to Statement 'B'—New Proposals.

BUDGET ESTIMATES FOR THE YEAR 1952-53

RECEIPTS

PART 'A'—ADMINISTRATION.

Grant-in-Aid from the Central Government.

A sum of Rs. 11,35,200 is provided as grant-in-aid from the Central Government representing two-thirds of the anticipated administration expenses of the Corporation during the year 1951-52.

Loans from Central Government.

The Central Government have been requested to provide in their Budget Estimates for 1952-53 a sum of Rs. 35,00,000 as grant of loans to the Corporation for meeting administration expenses during the year 1952-53. The loan will be taken in instalments, if and when necessary, and may not be fully availed of if the funds of the Corporation are adequate.

Recoveries of rent of Corporation's building.

A sum of Rs. 62,800 is provided under this head as recovery of rent during 1952-53, from the Central Government in respect of the accommodation leased to the Ministry of Works, Production and Supply and from the officers and staff of the Corporation to whom residential flats have been or may be allotted.

Transfer from Part 'B'—Benefits.

A sum of Rs. 62,06,350 has been provided by transfer from contributions under Part 'B'—Benefits. This, together with Rs. 11,35,200 grant-in-aid from the Central Government in respect of administration expenses of the Corporation for 1951-52, will be utilised for repayment of all outstanding loans including Rs. 35,00,000 provided for in 1952-53.

PART 'B'—BENEFITS.

Contributions.

The amount provided under this head represents special contributions from employers all over India which are anticipated to be received in the year 1952-53 and also contributions from employees in Delhi and Kanpur on the basis of Schedule I to the Employees' State Insurance Act, 1948.

PART 'D'—SUSPENCE ACCOUNT.

Recovery of loans for purchase of motor cars and other conveyances.

The provision represents recoveries during the year of amounts advanced in the previous years and anticipated advances to be paid in the year 1952-53 for which a provision has been made on the expenditure side.

Employees' State Insurance Contributory Provident Fund.

A sum of Rs. 1,88,000 has been provided as receipt of the Fund representing the contribution of the Corporation towards provident fund in respect of its employees as well as their subscriptions to the fund during the year 1952-53, including Rs. 51,100 of the previous years anticipated to be adjusted in 1952-53.

Permanent disablement and dependants benefit fund.

The provision represents the capitalised value of the total liability of these benefits arising out of employment injuries during the year.

Depreciation Fund Account.

A sum of Rs. 12,320 being $1\frac{1}{4}$ per cent. of the cost of the building purchased at Bombay and the two Local Offices constructed in Delhi has been provided under Depreciation Fund Account by debit to Part 'A'—Administration expenditure.

Repairs and renewal reserve fund of buildings.

A sum of Rs. 13,650 has been provided under this head at $1\frac{1}{4}$ per cent. of the cost of the building purchased at Bombay and the two Local Offices constructed in Delhi by debit to Part 'A'—Administration expenditure.

Any expenditure actually necessary during 1952-53 will be met out of this Fund.

EXPENDITURE

PART 'A'—ADMINISTRATION

Pay of officers and establishment.

Details of the provision are given in Appendices I and II attached. The provision made is in respect of the staff actually required in the year and is within the number of posts already sanctioned by the Standing Committee.

Travelling and Conveyance allowances.

The provision is made up of:—

| | Rs. |
|--|----------------|
| (i) Conveyance allowance of officers and staff of the Corporation who are likely to draw this allowance at the rates sanctioned. | 22,280 |
| (ii) Travelling allowance to members of the Corporation and the various committees. | 25,000 |
| (iii) Travelling expenses of the officers and staff of the Corporation on tours and transfers. | 1,50,000 |
| | <hr/> 1,97,280 |

Dearness allowance, house rent allowance, city compensatory allowance and other allowances.

These are based on the sanctioned rates admissible to the officers and staff of the Corporation shown in Appendices I & II.

Cost of furniture and general articles for office use.

The provision under this head represents the cost of furniture necessary for the officers and staff during 1952-53 and also that of general articles of equipment such as safes, steel almirahs, fans, etc.

Cost of typewriters, comptometers, duplicators, etc.

The provision under this head represents the cost of typewriters required for several offices of the Corporation.

Expenditure connected with Adrema equipment for registration.

A sum of Rs. 27,000 has been provided including a carry over of Rs. 17,000 from 1951-52 anticipated to be paid during 1952-53 and Rs. 10,000, for further plates, etc., mainly for new insurable employees in Delhi and Kanpur.

Expenditure on photographs of workers.

This represents the cost of photographs of 1,50,000 employees in Delhi and Kanpur at Rs. 0-8-0 per set of photograph including 10 per cent. for labour turn over during 1952-53.

Repairs and renewal reserve of buildings.

A sum of Rs. 3,650 has been provided as repairs and renewal reserve of buildings purchased and constructed by the Corporation by corresponding receipt on the receipt side of the estimates under 'D'—Suspense Account.

Forms, stationery and printing.

A sum of Rs. 55,000 has been provided for purchase of stationery and printing of forms, etc.

Rent, rates and taxes.

The provision under this head consists of—

| | Rs. |
|---|----------------------|
| (i) Rent for Government accommodation occupied by the Headquarters in New Delhi. | 18,600 |
| (ii) Rent of Regional, Local and Inspection Offices. | 64,000 |
| (iii) Electricity and water charges. | 5,000 |
| (iv) Rates and taxes and ground rent to be paid in respect of the Headquarters building in Bombay and for the Local Offices in Delhi. | 28,900 |
| | <hr/> 1,16,500 <hr/> |

Postage, telegram and telephone charges.

This is based on anticipated expenditure likely to be incurred on these items. Expenditure on telephones accounts for Rs. 14,400 and on postage and telegrams Rs. 29,700.

Publicity and advertisement charges.

An ad hoc provision of Rs. 40,000 has been made on this account.

Audit fee.

A provision of Rs. 2,000 has been made. The fee paid for audit of the accounts for 1950-51 was Rs. 540.

Miscellaneous expenditure.

The provision of Rs. 43,500 made under this head includes Rs. 8,500 on account of liveries and Rs. 5,000 for books and periodicals and publications and the balance for miscellaneous expenses including remuneration of part-time sweepers in the Local and Inspection Offices of the Corporation and hot and cold weather charges for all the offices.

Expenditure connected with Insurance.

Courts and legal charges.

Ad hoc provisions have been made on these accounts as follows:—

| | Rs. |
|-------------------|--------|
| Insurances Courts | 15,600 |
| Legal charges | 25,000 |

General charges.

These comprise of—

| | Rs. |
|--|----------|
| (i) Leave and pension contributions in respect of employees loaned from Central and State Governments. | 24,300 |
| (ii) Contributions by the Corporation to the Employees' State Insurance Provident Fund including payments of Rs. 25,500 in respect of previous years. | 97,000 |
| (iii) Interest on loans from Central Government. | 1,00,000 |
| (iv) Payments to be made to the bankers of the Corporation for services rendered. | 9,200 |

Repayment of loans to the Central Government

As already explained, it is proposed to pay all outstanding loans including any drawn in 1952-53 during that year.

PART 'B'—BENEFITS.

Sickness and maternity benefits.

The provision made is that expected to be incurred on these benefits as actuarially calculated.

Disablement benefits for temporary disablement

The provision made is that expected to be incurred on these benefits as actuarially estimated.

Capitalised value of permanent disablement benefits and dependants benefits

In the case of permanent disablement and dependants benefits, the total liability arising out of anticipated employment injuries in the financial year 1952-53 has been capitalised and transferred to Part 'D'—Receipts of the Estimates. The amounts payable in the year is provided under Part 'D'—Expenditure. The total liability is arrived at on the basis of the incidence of employment injuries resulting in deaths or permanent disablement estimated on the actuarial data.

Medical Benefits

The provision represents two-thirds of the estimated expenditure incurred in 1951-52 by the Governments of Punjab, the Uttar Pradesh and Delhi.

PART 'D'—SUSPLNSE ACCOUNT

Investments

A sum of Rs. 13,46,970 is provided for investment in the year 1952-53 and is arrived at as follows:—

| | Rs. |
|---|-----------|
| (i) Employees' State Insurance Contributory Provident Fund. | 1,88,000 |
| (ii) Permanent disablement and dependants benefit fund This presents the capitalised value of the benefits Rs. 11,79,000 minus payments expected to be made out of this in the year 1952-53 Rs. 46,000 | 11,33,000 |
| (iii) Depreciation Fund Account | 12,320 |
| (iv) Repairs and renewal reserve fund of buildings. | 13,650 |
| | <hr/> |
| | 13,46,970 |

ADVANCES

Permanent advances

A sum of Rs. 1,000 has been provided for grant of permanent advances to 29 Inspection Offices and for an increase of advances of other offices.

Loans to the employees of the Corporation

A sum of Rs. 25,000 has been provided as loan to the officers and staff of the Corporation for the purchase of motor cars (Rs. 17,000) and other conveyances (Rs. 8,000).

Payment of disablement and dependants benefits

A sum of Rs. 46,000 has been provided for payment of permanent disablement and dependants benefits during the year on the basis of actuarial calculations.

CLOSING BALANCE

There will be a closing balance of Rs. 34,24,476 after transfer of Rs. 16,00,100 to Statement—'B'—New Proposals.

NEW PROPOSALS

BUDGET ESTIMATES FOR THE YEAR 1951-52

The estimates cover expenditure on pay and allowances and other incidental charges in respect of officers and staff proposed to be recruited, vide item No. 6 of the Agenda of the meeting of the Standing Committee. The total expenditure on various heads amounts to Rs. 15,700.

A sum of Rs. 600 has been provided on receipt side of the estimates under the head "Employees' State Insurance Contributory Provident Fund" in "Part 'D'—Suspense Account" on account of contribution by the Corporation to the Fund including the subscriptions to be paid by the employees. This amount will be invested and corresponding provision has been made on the expenditure side of the estimates under Part 'D'—Suspense Account.

BUDGET ESTIMATES FOR THE YEAR 1952-53

This part of the estimates deals with the receipts and expenditure connected with the extension of the scheme in Greater Bombay, Punjab and Bangalore and the preliminary work to be done for the scheme proposed to be introduced in July, 1953 in Calcutta, Madras, Nagpur and Jubbulpore.

RECEIPTS

The receipts during 1952-53 in this Statement are mainly expected on account of contributions representing employees' contributions in Punjab, Greater Bombay and Bangalore.

EXPENDITURE

The expenditure on pay and allowances is in respect of the officers and staff as detailed in Appendices III & IV attached. Other incidental charges provided under various heads are based either on scales or with reference to the amounts provided in the part relating to sanctioned measures.

The excess of the expenses over the receipts in this statement will be met out of the excess in the income over expenditure in the statement relating to sanctioned measures.

STATEMENT 'A'

EMPLOYEES' STATE INSURANCE CORPORATION

Revised Budget Estimates for the year 1951-52 and Budget Estimates for the year 1952-53

RECEIPTS

| Heads of Account | Actuals for the past three years | | | Sanctioned estimate for the current year 1951-52 | Actuals of 7 months of the current year 1951-52 | Anticipated receipts of 5 months of the Current year 1951-52 | Revised estimates for the current year 1951-52 | Budget estimates for the next year 1952-53 |
|--|----------------------------------|-----------|-----------|--|---|--|--|--|
| | 1948-49 | 1949-50 | 1950-51 | | | | | |
| A.—Administration. | | | | | | | | |
| I. Grant-in-aid from Central Government | .. | .. | 2,92,068 | 7,15,000 | .. | 7,14,550 | 7,14,550 | 11,35,200 |
| II. Donations and Gifts | .. | .. | .. | .. | .. | .. | .. | .. |
| III. Interest on loans and advances | .. | .. | .. | .. | .. | .. | .. | .. |
| IV. Recoveries of over-payments and disallowances in Audit | .. | .. | .. | .. | .. | .. | .. | .. |
| V. Loans from Central Government | 83,616 | 15,00,000 | 13,50,000 | 27,43,000 | 3,00,000 | 9,00,000 | 12,00,000 | 35,00,000 |
| VI. Recoveries of rent of Corporation's building | .. | .. | 485 | .. | 1,206 | 23,294 | 24,500 | 62,800 |
| VII. Transferred from Part 'B' Benefits | .. | .. | 706 | 19,26,550 | .. | .. | .. | 62,06,350 |
| VIII. Miscellaneous | .. | .. | 706 | 27,700 | 573 | 27,427 | 28,000 | .. |
| TOTAL—RECEIPTS OF PART 'A' | 83,616 | 15,00,000 | 16,43,259 | 54,17,250 | 3,01,779 | 16,65,271 | 19,67,050 | 1,09,04,350 |
| B.—Benefits. | | | | | | | | |
| IX. Contributions | .. | .. | .. | 40,00,000 | .. | 3,32,000 | 3,32,000 | 1,44,79,000 |
| X. Donations and Gifts | .. | .. | .. | .. | .. | .. | .. | .. |
| XI. Compensation charges payable by employers | .. | .. | .. | .. | .. | .. | .. | .. |
| XII. Share of State Governments Contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| XIII. Loans from Central Government | .. | .. | .. | .. | .. | .. | .. | .. |
| Deduct—Amount transferred to Part 'A' | | | | | | | | |
| —Administration to meet payment of loan | .. | .. | .. | (—)19,26,550 | .. | .. | .. | (—)62,06,350 |
| TOTAL—RECEIPTS OF PART 'B' | .. | .. | .. | 20,73,450 | .. | 3,32,000 | 3,32,000 | 82,72,650 |

STATEMENT 'A'—(Contd.)

| Heads of Account | Actuals for the past three years | | | Sanctioned estimate for the current year 1951-52 | Actuals of 7 months of the current year 1951-52 | Anticipated receipts of 5 months of the current year 1951-52 | Revised estimates for the current year 1951-52 | Budget estimates for the next year 1952-53 |
|--|----------------------------------|---------|----------|---|--|---|---|---|
| | 1948-49 | 1949-50 | 1950-51 | | | | | |
| C.—Capital Account. | | | | | | | | |
| O XIV. Lands and buildings—Sale proceeds . | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL—RECEIPTS OF PART 'C' . | .. | .. | .. | .. | .. | .. | .. | .. |
| D.—Suspense Account | | | | | | | | |
| XV. Investments :— | | | | | | | | |
| Realisation on maturity of sale . | .. | .. | .. | .. | .. | .. | .. | .. |
| XVI. Deposits :— | | | | | | | | |
| (a) Security deposits (with interest) . | 350 | 200 | 3,680 | .. | .. | .. | .. | .. |
| (b) Deductions from bills payable to other parties . | 2,364 | 28,987 | 54,035 | .. | 32,779 | .. | 32,779 | .. |
| (c) Miscellaneous . | .. | 277 | 8,71,882 | 1,09,260 | 9,376 | 1,10,974 | 1,20,350 | .. |
| XVII. Recoveries of advance :— | | | | | | | | |
| (a) Permanent advances . | .. | .. | .. | .. | .. | .. | .. | .. |
| (b) Other advances :— | | | | | | | | |
| (i) Recovery of advances of pay on transfer . | .. | .. | 800 | .. | .. | 700 | 700 | .. |
| (ii) Recovery of advance of T.A. on transfer . | .. | .. | 100 | .. | 75 | 960 | 1,035 | .. |
| (iii) Recovery of advance of pay and for purchase of furniture on transfer to Bombay . | .. | .. | .. | .. | .. | .. | .. | .. |
| (iv) Miscellaneous . | .. | 2,800 | 7,503 | .. | 1,115 | 417 | 1,532 | .. |
| XVIII. Recoveries of loans to the employees of the Corporation :— | | | | | | | | |
| (a) Recovery of loan for purchase of motor cars . | .. | .. | 2,358 | 5,310 | 1,834 | 2,116 | 3,950 | 8,450 |
| (b) Recovery of loan for purchase of other conveyances . | .. | .. | .. | 1,340 | .. | 450 | 450 | 6,250 |

| | | | | | | | | |
|---|-------|--------|----------|----------|--------|----------|----------|-----------|
| XIX. Employees' State Insurance Contributory Provident Fund . . . | .. | 1,110 | 17,673 | 1,82,950 | 16,022 | 65,378 | 81,400 | 1,88,000 |
| XX. Permanent disablement and dependants benefit Fund . . . | .. | .. | .. | 5,58,500 | .. | 2,00,000 | 2,00,000 | 11,79,000 |
| XXI. Depreciation Fund Account of Buildings . . . | .. | .. | .. | 12,320 | .. | 12,320 | 12,320 | 12,320 |
| XXII. Repairs and Renewal Reserve Fund of buildings . . . | .. | .. | .. | .. | .. | 11,650 | 11,650 | 13,650 |
| TOTAL—RECEIPTS OF PART 'D' . . . | 2,714 | 33,374 | 9,58,031 | 8,69,680 | 61,201 | 4,04,965 | 4,66,166 | 14,07,670 |

SUMMARY.

| | | | | | | | | |
|----------------------------------|--------|-----------|-----------|-----------|----------|-----------|-----------|-------------|
| Total receipts of Part 'A' . . . | 83,616 | 15,00,000 | 16,43,259 | 54,17,250 | 3,01,779 | 16,65,271 | 19,67,056 | 1,09,04,350 |
| Total receipts of Part 'B' . . . | .. | .. | .. | 20,73,450 | .. | 3,32,000 | 3,32,000 | 82,72,650 |
| Total receipts of Part 'C' . . . | .. | .. | .. | .. | .. | .. | .. | .. |
| Total receipts of Part 'D' . . . | 2,714 | 33,374 | 9,58,031 | 8,69,680 | 61,201 | 4,04,965 | 4,66,166 | 14,07,670 |
| Total receipts . . . | 86,330 | 15,33,374 | 26,01,290 | 83,60,380 | 3,62,980 | 24,02,236 | 27,65,216 | 2,05,84,670 |
| Opening Balance . . . | .. | 1,474 | 10,33,475 | 4,31,447 | 4,31,447 | .. | 4,31,447 | 5,75,77,926 |
| GRAND TOTAL . . . | 86,330 | 15,34,848 | 36,34,765 | 87,91,827 | 7,94,427 | 24,02,236 | 31,96,663 | 2,11,62,596 |

Cost of furniture and general articles for office use

The provision under this head represents the cost of furniture necessary for the officers and staff during 1952-53 and also that of general articles of equipment such as safes, steel almirahs, fans, etc

Cost of typewriters, comptometers, duplicators, etc

The provision under this head represents the cost of typewriters required for several offices of the Corporation

Expenditure connected with Adrema equipment for registration.

A sum of Rs 27,000 has been provided including a carry over of Rs 17,000 from 1951-52 anticipated to be paid during 1952-53 and Rs 10,000, for further plates, etc, mainly for new insurable employees in Delhi and Kanpur

Expenditure on photographs of workers

This represents the cost of photographs of 1,50,000 employees in Delhi and Kanpur at Rs 0-8-0 per set of photograph including 10 per cent for labour turn over during 1952-53

Repairs and renewal reserve of buildings

A sum of Rs 3,650 has been provided as repairs and renewal reserve of buildings purchased and constructed by the Corporation by corresponding receipt on the receipt side of the estimates under 'D'—Suspense Account

Forms, stationery and printing

A sum of Rs 55,000 has been provided for purchase of stationery and printing of forms etc

Rent, rates and taxes

The provision under this head consists of—

| | Rs |
|--|----------|
| (i) Rent for Government accommodation occupied by the Headquarters in New Delhi | 18,600 |
| (ii) Rent of Regional, Local and Inspection Offices | 64,000 |
| (iii) Electricity and water charges | 5 00 |
| (iv) Rates and taxes and ground rent to be paid in respect of the Headquarters building in Bombay and for the Local Offices in Delhi | 28,900 |
| | <hr/> |
| | 1,16,500 |

Postage telegram and telephone charges

This is based on anticipated expenditure likely to be incurred on these items. Expenditure on telephones accounts for Rs 14,400 and on postage and telegrams Rs. 29,700

Publicity and advertisement charges

An ad hoc provision of Rs 40,000 has been made on this account

Audit fee

A provision of Rs 2,000 has been made. The fee paid for audit of the accounts for 1950-51 was Rs 540

Miscellaneous expenditure

The provision of Rs 43,500 made under this head includes Rs 8,500 on account of liveries and Rs 5,000 for books and periodicals and publications and the balance for miscellaneous expenses including remuneration of part-time sweepers in the Local and Inspection Offices of the Corporation and not and cold weather charges for all the offices

Expenditure connected with Insurance

Courts and legal charges

Ad hoc provisions have been made on these accounts as follows —

| | Rs |
|---------------|--------|
| Insurances | 15,600 |
| Courts | |
| Legal charges | 25,000 |

General charges.

These comprise of—

| | Rs. |
|--|----------|
| (i) Leave and pension contributions in respect of employees loaned from Central and State Governments. | 24,300 |
| (ii) Contributions by the Corporation to the Employees' State Insurance Provident Fund including 25,500 in respect of previous years. | 97,000 |
| (iii) Interest on loans from Central Government. | 1,00,000 |
| (iv) Payments to be made to the bankers of the Corporation for services rendered. | 9,200 |

Repayment of loans to the Central Government

As already explained, it is proposed to pay all outstanding loans including any drawn in 1952-53 during that year.

PART 'B'—BENEFITS.*Sickness and maternity benefits.*

The provision made is that expected to be incurred on these benefits as actuarially calculated.

Disablement benefits for temporary disablement

The provision made is that expected to be incurred on these benefits as actuarially estimated.

Capitalised value of permanent disablement benefits and dependants benefits

In the case of permanent disablement and dependants benefits, the total liability arising out of anticipated employment injuries in the financial year 1952-53 has been capitalised and transferred to Part 'D'—Receipts of the Estimates. The amounts payable in the year is provided under Part 'D'—Expenditure. The total liability is arrived at on the basis of the incidence of employment injuries resulting in deaths or permanent disablement estimated on the actuarial data.

Medical Benefits

The provision represents two-thirds of the estimated expenditure incurred in 1951-52 by the Governments of Punjab, the Uttar Pradesh and Delhi.

PART 'D'—SUSPENSE ACCOUNT*Investments*

A sum of Rs. 13,46,970 is provided for investment in the year 1952-53 and is arrived at as follows:—

| | Rs. |
|--|-----------|
| (i) Employees' State Insurance Contributory Provident Fund. | 1,88,000 |
| (ii) Permanent disablement and dependants benefit fund. | 11,33,000 |
| This presents the capitalised value of the benefits Rs. 11,79,000 minus payments ex- pected to be made out of this in the year 1952-53 Rs. 46,000 | |
| (iii) Depreciation Fund Account | 12,320 |
| (iv) Repairs and renewal reserve fund of buildings. | 13,650 |

13,46,970

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---------------------------|--|-------|----------|----------|-----------|--------|----------|----------|-----------|
| B—Benefits | | | | | | | | | |
| 31 | Sickness benefits | .. | .. | .. | .. | .. | .. | .. | 21,75,000 |
| 32 | Maternity benefits | .. | .. | .. | .. | .. | .. | .. | 82,000 |
| 33 | Disablement benefit for temporary disablement | .. | .. | .. | 4,14,250 | .. | 1,40,000 | 1,40,000 | 8,28,000 |
| 34 | Capitalised value for the permanent disablement benefits and dependants benefits. | .. | .. | .. | 5,58,500 | .. | 2,00,000 | 2,00,000 | 11,79,00 |
| 35 | Medical benefits :— | | | | | | | | |
| | (i) Payment of Corporation's share of expenditure incurred by State Government. | .. | .. | .. | 37,000 | .. | 32,700 | 32,700 | 2,20,40 |
| | (ii) Expenditure incurred directly by the Corporation e.g. Hospitalisation etc., chargeable to Revenues. | .. | .. | .. | .. | .. | .. | .. | .. |
| 36 | Repayment of loans to Central Government | .. | .. | .. | .. | .. | .. | .. | .. |
| 37 | Miscellaneous | .. | .. | .. | .. | .. | .. | .. | .. |
| | TOTAL EXPENDITURE OF PART 'B' | Nil. | Nil. | Nil. | 10,09,750 | .. | 3,72,700 | 3,72,700 | 44,84,400 |
| C—Capital Account | | | | | | | | | |
| 38 | Land and buildings—Purchase, construction and additions. | .. | .. | 8,74,283 | 1,04,450 | 10,550 | 93,900 | 1,04,450 | .. |
| | TOTAL EXPENDITURE OF PART 'C' | Nil. | Nil. | 8,74,283 | 1,04,450 | 10,550 | 93,900 | 1,04,450 | .. |
| D—Suspense Account | | | | | | | | | |
| 39 | Investments:—Fixed deposits or purchase of Securities | .. | 1,110 | 17,670 | 7,35,270 | 9,855 | 2,74,015 | 2,83,870 | 13,46,970 |
| 40 | Deposits :— | | | | | | | | |
| | (a) Refund of Security deposits | 350 | .. | 3,105 | 775 | 575 | 200 | 775 | .. |
| | (b) Payment of deductions from bills payable to other parties | 2,364 | 28,987 | 53,683 | .. | 32,074 | 1,057 | 33,131 | .. |
| | (c) Miscellaneous | .. | 1,12,017 | 8,69,398 | .. | 11,094 | .. | 11,094 | .. |
| 41 | Advances :— | | | | | | | | |
| | (a) Permanent advance | .. | 500 | 750 | 2,050 | 400 | 1,650 | 2,050 | 1,000 |
| | (b) Other advances :— | | | | | | | | |
| | (i) Advance of pay on transfer. | .. | .. | 800 | .. | 700 | .. | 700 | .. |
| | (ii) Advance of T. A. on transfer | .. | .. | 100 | .. | 1,035 | .. | 1,035 | .. |
| | (iii) Advance of pay and for purchase of furniture to staff on transfer to Bombay. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | |
|----------|---|----|--------|-----------|-----------|-----------|----------|-----------|-------------|------------|
| | (iv) Miscellaneous | .. | 2,800 | 7,503 | .. | 1,532 | .. | 1,532 | .. | |
| 42 | Loans to the employees of the Corporation :— | | | | | | | | | |
| | (a) Loan for purchase of Motor cars | .. | .. | 10,950 | 10,000 | 8,000 | 4,000 | 10,000 | 17,000 | |
| | (b) Loan for purchase of other conveyances | .. | .. | .. | 5,000 | .. | 5,000 | 5,000 | 8,000 | |
| 43 | Employees' State Insurance Contributory Provident Fund :— | | | | | | | | | |
| | (a) Repayment to employees | .. | .. | .. | 7,000 | .. | 20,000 | 20,000 | .. | |
| 44 | Payment of disablement and dependants benefits | .. | .. | .. | 11,500 | .. | 1,500 | 1,500 | 46,000 | |
| | TOTAL EXPENDITURE OF PART 'D' | .. | 2,714 | 1,45,414 | 9,63,959 | 7,71,595 | 63,265 | 3,07,422 | 3,37,70,687 | 14,18,970 |
| | SUMMARY | | | | | | | | | |
| | Total expenditure of Part 'A' | .. | 82,142 | 3,55,959 | 13,65,076 | 49,91,820 | 6,28,661 | 11,25,539 | 17,55,200 | 102,34,650 |
| | Total expenditure of Part 'B' | .. | .. | .. | .. | 10,09,750 | .. | 3,72,700 | 3,72,700 | 44,84,400 |
| | Total expenditure of Part 'C' | .. | .. | .. | 8,74,283 | 1,04,450 | 10,550 | 93,900 | 1,04,450 | .. |
| | Total expenditure of Part 'D' | .. | 2,714 | 1,45,414 | 9,63,959 | 7,71,595 | 63,265 | 3,07,422 | 3,70,687 | 14,18,970 |
| | TOTAL EXPENDITURE | .. | 84,856 | 5,01,373 | 32,03,318 | 68,77,415 | 7,03,476 | 18,99,561 | 26,03,037 | 161,38,020 |
| | Closing Balance | .. | 1,474 | 10,33,475 | 4,31,447 | 19,14,412 | 90,961 | 4,86,975 | 5,77,926 | 34,99,426 |
| Transfer | of Funds to Statement 'B' (New proposals) | .. | .. | .. | .. | .. | .. | 15,700 | 15,700 | 15,25,150 |
| | GRAND TOTAL, | .. | 86,330 | 15,34,848 | 36,34,765 | 87,91,827 | 7,94,427 | 24,02,236 | 31,96,663 | 211,62,596 |

STATEMENT B

EMPLOYERS STATE INSURANCE CORPORATION

Budget Estimates for the new proposals for the years 1951-52 and 1952-53.

*Receipts**Expenditure*

| Heads of Account | Budget Estimates for the years | | Heads of Account | Budget Estimates for the years | |
|---|--------------------------------|---------|---|--------------------------------|----------|
| | 1951-52 | 1952-53 | | 1951-52 | 1952-53 |
| A.—Administration | | | | | |
| I. Grant-in-Aid from Central Government | .. | 10,500 | 1. Pay of Officers | 3,950 | 1,38,000 |
| II. Donations and gifts | .. | .. | 2. Pay of Establishment | 450 | 3,56,000 |
| III. Interest on loans and advances | .. | .. | 3. Travelling and Conveyance Allowances | 100 | 17,400 |
| IV. Recoveries of overpayments and disallowances in audit | .. | .. | 4. Dearness Allowance | 1,000 | 2,62,200 |
| V. Loans from Central Government | .. | .. | 5. House Rent Allowance | 350 | 73,000 |
| VI. Recoveries of rent of Corporation's building | .. | .. | 6. City Compensatory Allowance | 50 | 45,400 |
| VII. Transferred from Part 'B'—Benefits | .. | .. | 7. Other Allowances | 200 | 9,000 |
| VIII. Miscellaneous | .. | .. | 8. Cost of furniture and general articles for office use | 3,450 | 1,25,000 |
| | | | 9. Cost of typewriters, comptometers, duplicators, calculating machines, etc. | 1,600 | 62,400 |
| | | | 10. Special equipment for records etc. | .. | 1,48,000 |
| | | | 11. Cost of cycles | .. | 6,050 |
| | | | 12. Expenditure connected with Adrema equipment for registration | .. | 2,00,000 |
| | | | 13. Expenditure on photographs of workers | .. | 2,00,000 |
| | | | 14. Hire of Tabulating Machines | .. | 25,000 |
| | | | 15. Repairs and maintenance of furniture equipment etc. | .. | 5,000 |
| | | | 16. Repairs and Renewal Reserve of buildings | .. | .. |
| | | | 17. Depreciation on buildings | .. | .. |
| | | | 18. Forms, Stationery and Printing | 150 | 2,00,000 |
| | | | 19. Rent, Rates and Taxes | .. | 62,600 |
| | | | 20. Postage, telegram and telephone charges | 4,100 | 13,500 |
| | | | 21. Publicity and advertisement charges | .. | 50,000 |
| | | | 22. Audit Fee | .. | .. |
| | | | 23. Miscellaneous Expenditure | .. | 40,000 |
| | | | 24. Printing charges of Contribution Stamps | .. | 8,500 |

| | | |
|---|-----|--------|
| 25. Expenditure connected with Insurance Courts | .. | 12,000 |
| 26. Legal Charges | .. | 2,000 |
| 27. Expenditure connected with Medical Boards | .. | 5,000 |
| 28. Expenditure connected with Regional Boards | .. | 1,000 |
| 29. General Charges | 300 | 32,000 |

| | | |
|----------------------------|--------|-----------|
| Total of Item Nos. 1 to 29 | 15,700 | 20,99,050 |
|----------------------------|--------|-----------|

| | | |
|--|----|----|
| 30. Repayment of loans to Central Government | .. | .. |
|--|----|----|

| | | | | |
|----------------------------|--------|-------------------------------|--------|-----------|
| TOTAL—Receipts of Part 'A' | 10,500 | TOTAL—Expenditure of Part 'A' | 15,700 | 20,99,050 |
|----------------------------|--------|-------------------------------|--------|-----------|

B.—Benefits

| | | | | | |
|---|----|-----------|--|----|-----------|
| IX. Contributions | .. | 20,40,000 | 31. Sickness benefits | .. | .. |
| X. Donations and gifts | .. | .. | 32. Maternity benefits | .. | .. |
| XI. Compensation charges payable by employers | .. | .. | 33. Disablement benefits for temporary disablement | .. | 6,09,000 |
| XII. Share of State Governments Contributions | .. | .. | 34. Capitalised value for the permanent disablement and dependants' benefits | .. | 8,65,000 |
| XIII. Loans from Central Government | .. | .. | 35. Medical benefits:— | | |
| Deduct— | | | (i) Payments of Corporation's share of expenditure incurred by State Governments | .. | .. |
| Amount transferred to Part 'A' Administration to meet payment of loan | .. | .. | (ii) Expenditure incurred directly by the Corporation e.g., Hospitalisation etc., chargeable to Revenues | .. | .. |
| | | | 36. Repayment of loans to Central Government | .. | .. |
| | | | 37. Miscellaneous | .. | .. |
| TOTAL—Receipts of Part 'B' | .. | 20,40,000 | TOTAL—Expenditure of Part 'B' | .. | 14,74,000 |

C.—Capital Account

| | | | | | |
|--|----|----|--|----|----|
| XIV. Lands and buildings—Sale proceeds | .. | .. | 38. Lands and buildings—Purchase, Construction and additions | .. | .. |
| TOTAL—Receipts of Part 'C' | .. | .. | TOTAL—Expenditure of Part 'C' | .. | .. |

| Receipts | | | Expenditure | | |
|--|--------------------------------|----------|---|--------------------------------|----------|
| Heads of Accounts | Budget Estimates for the years | | Heads of Account | Budget Estimates for the years | |
| | 1951-52 | 1952-53 | | 1951-52 | 1952-53 |
| D.—Suspense Account | | | | | |
| XV. Investments :—Realisation on maturity or sale | .. | .. | 39. Investments—Fixed deposits or purchase of securities | 600 | 9,17,900 |
| XVI. Deposits :— | | | 40. Deposits :— | | |
| (a) Security deposits (with interest) | .. | .. | (a) Refund of Security deposits | .. | .. |
| (b) Deduction from bills payable to other parties | .. | .. | (b) Payment of deduction from bills payable to other parties | .. | .. |
| (c) Miscellaneous | .. | .. | (c) Miscellaneous | .. | .. |
| XVII. Recoveries of advances :— | | | 41. Advances :— | | 2,600 |
| (a) Permanent advances | .. | .. | (a) Permanent advances | .. | .. |
| (b) Other advances :— | | | (b) Other advances :— | | |
| (i) Recovery of advances of pay on transfer | .. | .. | (i) Advance of pay on transfer | .. | .. |
| (ii) Recovery of advance of T. A. on transfer | .. | .. | (ii) Advance of T. A. on transfer | .. | .. |
| (iii) Recovery of advance of pay and for purchase of furniture on transfer to Bombay | .. | .. | (iii) Advance of pay and for purchase of furniture to staff on transfer to Bombay | .. | .. |
| (iv) Miscellaneous | .. | .. | (iv) Miscellaneous | .. | .. |
| XVIII. Recoveries of loans to the employees of the Corporation :— | | | 42. Loans to the employees of the Corporation— | | |
| (a) Recovery of loans for purchase of motor cars | .. | .. | (a) Loan for purchase of motor cars | .. | .. |
| (b) Recovery of loan for purchase of other conveyances | .. | .. | (b) Loan for purchase of other conveyances | .. | .. |
| XIX. Employees' State Insurance Contributory Provident Fund | 600 | 62,400 | 43. Employees' State Insurance Contributory Provident Fund :— | | |
| XX. Permanent disablement and dependants' benefit fund | .. | 8,65,000 | (a) Repayment to employees | .. | .. |
| XXI. Depreciation fund account of buildings | .. | .. | 44. Payment of disablement and dependants' benefits | .. | 9,500 |
| XXII. Repairs and renewal reserve fund of buildings | .. | .. | 45. Payment of repairs and renewals of buildings | .. | .. |
| TOTAL—Receipts of Part 'D' | 600 | 9,27,400 | TOTAL—Expenditure of Part 'D' | 600 | 9,30,000 |

SUMMARY

| | | | | | |
|--|--------|-----------|---|--------|-----------|
| Total receipts of Part 'A' | .. | 10,500 | Total expenditure of Part 'A' | 15,700 | 20,99,050 |
| Total receipts of Part 'B' | .. | 20,40,000 | Total expenditure of Part 'B' | .. | 14,74,000 |
| Total receipts of Part 'C' | .. | .. | Total expenditure of Part 'C' | .. | .. |
| Total receipts of Part 'D' | 600 | 9,27,400 | Total expenditure of Part 'D' | 600 | 9,30,000 |
| TOTAL RECEIPTS | 600 | 29,77,900 | TOTAL EXPENDITURE | 16,300 | 45,03,050 |
| Opening Balance | .. | .. | Closing Balance | .. | .. |
| Transfer of funds from Statement 'A' (Sanctioned Measures) | 15,700 | 15,25,150 | | | |
| GRAND TOTAL | 16,300 | 45,03,050 | GRAND TOTAL | 16,300 | 45,03,050 |

APPENDIX I.

BUDGET ESTIMATES FOR THE YEAR 1952-53

SANCTIONED MEASURES

Details of Expenditure Provided under Head —J—Pay of Officers.

| Designation of posts with scales of pay | No. of posts for which provision made with dates | Provision made |
|---|--|-----------------|
| | | Rs. |
| HEADQUARTERS | | |
| Director General (Rs. 3,000) | 1 (from 1-3-1952) | 36,000 |
| Medical Commissioner (Rs. 2,000) | 1 (from 1-3-1952) | 24,000 |
| Insurance Commissioner (Rs. 1,600—1,800) | 1 (from 1-3-1952) | 21,000 |
| Chief Accounts Officer (Rs. 1,300—1,600) | 1 (from 1-3-1952) | 15,775 |
| Actuary (Rs. 1,000—1,500) | 1 (from 1-3-1952) | 15,800 |
| Director of Establishment (Rs. 600—1,150) | 1 (from 1-3-1952) | 13,800 |
| Administrative Officer (Rs. 500—800) | 1 (from 1-3-1952) | 7,350 |
| Assistant Insurance Commissioner (Rs. 350—800) | 4 (from 1-3-1952) | 21,848 |
| Assistant Accounts Officer (Rs. 350—800) | 3 (from 1-3-1952) | 15,907 |
| Assistant Director (Co-ordination) (Rs. 350—800) | 1 (from 1-3-1952) | 6,535 |
| Assistant Medical Commissioner (Rs. 350—800) | 1 (from 1-3-1952) | 9,600 |
| Planning Officer Grade I (Rs. 350—800) | 1 (from 1-3-1952) | 4,250 |
| Planning Officer Gr. I (Medical) (Rs. 350—800) | 1 (from 1-3-1952) | 5,711 |
| Planning Officer Gr. II (Rs. 250—500) | 2 { 1 (from 1-3-1952) } 1 (from 1-9-1952) } | 7,500 |
| TOTAL | | 2,05,166 |
| REGIONAL OFFICES. | | |
| <i>Delhi</i> | | |
| Regional Director (Rs. 600—1,150) | 1 (from 1-3-1952) | 12,119 |
| Assistant Insurance Commissioner (Rs. 350—800) | 2 (from 1-3-1952) | 11,349 |
| Insurance Inspector Gr. I (Rs. 250—600) | 1 (from 1-3-1952) | 5,981 |
| Medical Referee (Rs. 350—800) | 1 (from 1-3-1952) | 5,976 |
| Assistant Accounts Officer (Rs. 350—800) | 1 (from 1-3-1952) | 4,275 |
| TOTAL | | 39,700 |

| Designation of post with scales of pay | No. of posts for which provision made with dates | Provision made |
|--|--|----------------|
| | | Rs. |
| <i>Kanpur</i> | | |
| Regional Director (Rs. 600—1,150) | 1 (from 1-3-1952) | 10,177 |
| Assistant Insurance Commissioner (Rs. 350—800). | 3 (from 1-3-1952) | 13,471 |
| Medical Referee (Rs. 350—800) | 1 (from 1-3-1952) | 9,600 |
| Assistant Accounts Officer (Rs. 350—800). | 1 (from 1-3-1952) | 5,666 |
| Insurance Inspector Gr. I (Rs. 250—600) | 3 (from 1-3-1952) | 12,125 |
| | TOTAL | 51,039 |
| <i>Bombay</i> | | |
| Regional Director (Rs. 600—1,150). | 1 (from 1-3-1952) | 8,317 |
| Assistant Insurance Commissioner (Rs. 350—800) | 3 { 2 (from 1-3-1952) 1 (from 1-9-1952) } | 15,009 |
| Assistant Accounts Officer (Rs. 350—800) | 1 (from 1-3-1952) | 4,288 |
| Inspector Grade I (Rs. 250—600) | 9 { 7 (from 1-3-1952) 2 (from 1-9-1952) } | 25,691 |
| | TOTAL | 53,305 |
| <i>Calcutta</i> | | |
| Regional Director (Rs. 600—1,150) | 1 (from 1-3-1952) | 12,000 |
| Assistant Insurance Commissioner (Rs. 350—800) | 2 (from 1-3-1952) | 13,620 |
| Assistant Accounts Officer (Rs. 350—800) | 1 (from 1-3-1952) | 4,275 |
| Inspector Grade I (Rs. 250—600) | 6 { 5 (from 1-3-1952) 1 (from 1-9-1952) } | 17,925 |
| | TOTAL | 47,820 |
| <i>Madras</i> | | |
| Regional Director (Rs. 600—1,150) | 1 (from 1-3-1952) | 8,315 |
| Assistant Insurance Commissioner (Rs. 350—800) | 2 (from 1-3-1952) | 12,180 |
| Assistant Accounts Officer (Rs. 350—800) | 1 (from 1-3-1952) | 4,275 |
| Inspector Grade I (Rs. 250—600) | 8 { 6 (from 1-3-1952) 2 (from 1-9-1952) } | 24,050 |
| | TOTAL | 48,820 |
| LOCAL OFFICER | | |
| <i>Delhi</i> | | |
| Manager Grade I (Rs. 250—600) | 1 (from 1-3-1952) | 4,749 |
| <i>Kanpur</i> | | |
| Manager Grade I (Rs. 250—600) | 4 (from 1-3-1952) | 15,129 |
| | GRAND TOTAL | 4,65,728 |
| | OF 1952 | 4,65,700 |

APPENDIX II.

BUDGET ESTIMATES FOR THE YEAR 1952-53

SANCTIONED MEASURES

Details of Expenditure provided under Head—2—Pay of Establishment.

| Designation of posts with scales of pay | No. of post for which provision made with dates | Provision made. |
|---|---|-----------------------|
| HEADQUARTERS | | Rs. |
| Senior Superintendents (Rs. 400—500) | 6 (from 1-3-1952) | 30,058 |
| Private Secretary to Director General (Rs. 300—400) | 1 (from 1-3-1952) | 4,060 |
| Junior Superintendents (Rs. 250—400) | 7 (from 1-3-1952) | 23,773 |
| Assistants (Rs. 160—450) | 21 (from 1-3-1952) | 44,489 |
| Artist (Rs. 160—330) | 1 (from 1-3-1952) | 2,090 |
| Cashier (Rs. 80—220 & S.P. of Rs. 20) | 1 (from 1-3-1952) | 1,718 |
| Upper Division Clerks (Rs. 80—220) | 42 (from 1-3-1952) | 44,102 |
| Lower Division Clerks (Rs. 55—130) | 57 (from 1-3-1952) | 41,904 |
| Personal Assistant to Director General (Rs. 160—330 & S.P. for Rs. 40) | 1 (from 1-3-1952) | 2,760 |
| Stenographers (Rs. 80—220) | 11 (from 1-3-1952) | 11,073 |
| Personal Assistant to Principal Officers (Rs. 160—330). | 4 (from 1-3-1952) | 9,289 |
| Gestetner Operator (Rs. 40—60) | 1 (from 1-3-1952) | 498 |
| Daftries (Rs. 35—50) | 7 (from 1-3-1952) | 3,096 |
| Jamadar (Rs. 30—35) | 1 (from 1-3-1952) | 434 |
| Peons (Rs. 30—35) | 30 (from 1-3-1952) | 11,211 |
| Farash (Rs. 30—35) | 1 (from 1-3-1952) | 367 |
| Sweeper (Rs. 30—35) | 1 (from 1-3-1952) | 376 |
| REGIONAL OFFICES | | TOTAL 2,31,288 |
| <i>Delhi</i> | | |
| Inspector Grade II (Rs. 200—400) | 4 { 3 (from 1-3-1951) 1 (from 1-9-1952) 1 (from 1-3-1952) | 9,141 |
| Superintendent (Rs. 250—400) | 1 (from 1-3-1952) | 3,348 |
| Head Clerks (Rs. 160—300) | 2 (from 1-3-1952) | 3,900 |
| Sick visitor (Rs. 160—330) | 1 (from 1-3-1952) | 1,945 |
| Accountant (Rs. 100—355) | 1 (from 1-3-1952) | 1,470 |
| Cashier (Rs. 55—130 & Rs. 30 as S.P.) | 1 (from 1-3-1952) | 1,157 |
| Stenographer (Rs. 80—220) | 3 { 2 (from 1-3-1952) 1 (from 1-9-1952) | 2,635 |
| Upper Division Clerks (Rs. 80—220) | 9 { 8 (from 1-3-1952) 1 (from 1-9-1952) | 9,083 |
| Lower Division Clerks (Rs. 55—130) | 21 { 19 (from 1-3-1952) 2 (from 1-9-1952) | 14,475 |

| Designation of posts with scales of pay | No. of posts for which provision made with dates | Provision made. |
|---|--|-----------------|
| <i>Delhi—Contd.</i> | | |
| | | Rs. |
| Daftry (Rs. 35—50) | 6 (from 1-3-1952) | 2,576 |
| Peons (Rs. 30—35) | 9 { 8 (from 1-3-1952) 1 (from 1-9-1952) | 3,333 |
| Farrash (Rs. 30—35) | 1 (from 1-3-1952) | 370 |
| Chowkidar (Rs. 30—35) | 1 (from 1-3-1952) | 370 |
| Sweeper (Rs. 30—35) | 1 (from 1-3-1952) | 369 |
| | TOTAL | 54,172 |

Kanpur

| | | |
|--|--|---------------|
| Superintendents (Rs. 250—400) | 4 (from 1-3-1952) | 13,043 |
| Insurance Inspectors Gr. II (Rs. 200—400) | 4 { 2 (from 1-3-1952) 2 (from 1-9-1952) | 7,200 |
| Upper Division Clerks (Rs. 80—220) | 11 { 10 from 1-3-1952 1 from 1-9-1952 | 10,704 |
| Lower Division Clerks (Rs. 55—130) | 29 { 27 from 1-3-1952 (2 from 1-9-1952) | 19,751 |
| Cashier (Rs. 55—130 plus Rs. 30 S.P.) | 1 (from 1-3-1952) | 1,088 |
| Stenographer (Rs. 80—220) | 3 (from 1-3-1952) | 3,003 |
| Sick Visitors (Rs. 160—330) | 3 (from 1-3-1952) | 5,835 |
| Daftry (Rs. 35—50) | 5 (from 1-3-1952) | 2,154 |
| Peons (Rs. 30—35) | 10 (from 1-3-1952) | 3,715 |
| Farrash (Rs. 30—35) | 1 (from 1-3-1952) | 369 |
| Chowkidar (Rs. 30—35) | 1 (from 1-3-1952) | 362 |
| Sweeper (Rs. 30—35) | 1 (from 1-3-1952) | 371 |
| TOTAL | | 67,595 |

Bombay

| | | |
|---|---|--------|
| Inspector Gr. II (Rs. 200—400) | 8 { 7 from 1-3-1952 1 from 1-9-1952 | 18,100 |
| Superintendents (Rs. 250—400) | 2 { 1 from 1-3-1952 1 from 1-9-1952 | 4,550 |
| Head Clerks (Rs. 160—250) | 2 (from 1-3-1952) | 4,199 |
| Cashiers (Rs. 55—130 plus S.P. Rs. 30) | 2 { 1 from 1-3-1952 1 from 1-9-1952 | 1,539 |
| Stenographers (Rs. 80—220) | 3 { 2 from 1-3-1952 1 from 1-9-1952 | 2,415 |
| Upper Division Clerks (Rs. 80—220) | 16 { 10 from 1-3-1952 3 from 1-6-1952 3 from 1-9-1952 | 13,459 |
| Lower Division Clerks (Rs. 55—130) | 40 { 26 from 1-3-1952 6 from 1-6-1952 8 from 1-9-1952 | 22,987 |

Bombay—contd.

| | | Rs. |
|---------------------------|---|---------------|
| Daftries (Rs. 35—50) | 6 (4 from 1-3-1952) (1 from 1-6-1952) (1 from 1-9-1952) | 2,214 |
| Peons (Rs. 30—35) | 9 (7 from 1-3-1952) (2 from 1-9-1952) | 2,895 |
| Farash (Rs. 30—35) | 2 (1 from 1-3-1952) (1 from 1-9-1952) | 547 |
| Chowkidars (Rs. 30—35) | 2 (1 from 1-3-1952) (1 from 1-9-1952) | 542 |
| Sweeper (Rs. 30—35) | 2 (1 from 1-3-1952) (1 from 1-9-1952) | 542 |
| TOTAL | | 73,989 |

Calcutta

| | | |
|--|---|---------------|
| Inspector Grade II (Rs. 200—400) | 6 (from 1-3-1952) | 14,500 |
| Superintendent (Rs. 250—400) | 1 (from 1-3-1952) | 3,038 |
| Head Clerks (Rs. 160—250) | 2 (from 1-3-1952) | 4,242 |
| Cashier (Rs. 55—130 plus special pay of Rs. 30) | 1 (from 1-3-1952) | 1,031 |
| Stenographers (Rs. 80—220) | 2 (from 1-3-1952) | 1,950 |
| Upper Division Clerks (Rs. 80—220) | 12 (8 from 1-3-1952) (2 from 1-6-1952) (2 from 1-9-1952) | 10,155 |
| Lower Division Clerks (Rs. 55—130) | 30 (19 from 1-3-1952) (5 from 1-6-1952) (6 from 1-9-1952) | 17,103 |
| Daftries (Rs. 35—50) | 4 (3 from 1-3-1952) (1 from 1-6-1952) | 1,581 |
| Peons (Rs. 30—35) | 7 (from 1-3-1952) | 2,533 |
| Farash (Rs. 30—35) | 1 (from 1-3-1952) | 362 |
| Chowkidar (Rs. 30—35) | 1 (from 1-3-1952) | 362 |
| Sweeper (Rs. 30—35) | 1 (from 1-3-1952) | 362 |
| TOTAL | | 57,219 |

Madras

| | | |
|--|--|--------|
| Insurance Inspectors Gr. II (Rs. 200—400) | 8 (6 from 1-3-1952) (2 from 1-9-1952) | 16,850 |
| Superintendent (Rs. 250—400) | 1 (from 1-3-1951) | 3,038 |
| Head Clerks (Rs. 160—330) | 2 (from 1-3-1952) | 4,042 |
| Cashier (Rs. 55—130 plus Special Pay of Rs. 30) | 1 (from 1-3-1952) | 1,029 |
| Stenographers (Rs. 80—220) | 1 (from 1-3-1952) | 1,935 |
| Upper Division Clerks (Rs. 80—220) | 13 (8 from 1-3-1952) (2 from 1-6-1952) (3 from 1-9-1952) | 10,635 |

Madras contd.

Rs.

| | | | |
|---------------------------------------|----|---|---------------|
| Lower Division Clerks (Rs. 55—130) | 38 | (24 from 1-3-1952, 6 from 1-6-1952) (8 from 1-9-1952) | 21,603 |
| Daftries (Rs. 35—50) | 4 | (3 from 1-3-1952) (1 from 1-6-1952) | 1,581 |
| Peons (Rs. 30—35) | 7 | (from 1-3-1952) | 2,540 |
| Farash (Rs. 30—35) | 1 | (from 1-3-1952) | 362 |
| Chowkidar (Rs. 30—35) | 1 | (from 1-3-1952) | 362 |
| Sweeper (Rs. 30—35) | 1 | (from 1-3-1952) | 362 |
| TOTAL | | | 64,943 |

LOCAL OFFICES

Delhi

| | | | |
|--|----|-----------------|---------------|
| Managers Grade II (Rs. 200—400) | 5 | (from 1-3-1952) | 14,711 |
| Head Clerks (Rs. 160—250) | 5 | (from 1-3-1952) | 10,597 |
| Cashier (Rs. 55—130 and Rs. 20 Special Pay) | 5 | (from 1-3-1952) | 4,545 |
| Upper Division Clerks (Rs. 80—220) | 5 | (from 1-3-1952) | 5,361 |
| Lower Division Clerks (Rs. 55—130) | 15 | (from 1-3-1952) | 10,960 |
| Record Sorters (Rs. 35—50) | 5 | (from 1-3-1952) | 2,183 |
| Peons (Rs. 30—35) | 6 | (from 1-3-1952) | 2,190 |
| Chowkidar (Rs. 30—35) | 5 | (from 1-3-1952) | 1,834 |
| TOTAL | | | 52,390 |

Kanpur

| | | | |
|--|----|-----------------|------------------------|
| Managers Grade II (Rs. 200—400) | 11 | (from 1-3-1952) | 30,250 |
| Head Clerks (Rs. 160—250) | 10 | (from 1-3-1952) | 20,953 |
| Upper Division Clerks (Rs. 80—220) | 13 | (from 1-3-1952) | 13,361 |
| Lower Division Clerks (Rs. 55—130) | 34 | (from 1-3-1952) | 23,134 |
| Cashiers (Rs. 55—130 plus Rs. 20 Special Pay) | 11 | (from 1-3-1952) | 9,990 |
| Record Sorters (Rs. 35—50) | 11 | (from 1-3-1952) | 4,653 |
| Peons (Rs. 30—35) | 15 | (from 1-3-1952) | 5,514 |
| Chowkidars (Rs. 30—35) | 11 | (from 1-3-1952) | 3,987 |
| TOTAL | | | 1,11,857 |
| GRAND TOTAL | | | 7,12,859 |
| | | | or say 7,12,900 |

APPENDIX III

BUDGET ESTIMATE FOR THE YEAR 1952-53

UN-SANCTIONED MEASURES

Details of Expenditure provided under Head—1. Pay of Officers

| Designation of post with scales of pay | No. of posts for which provision made with dates | Provision made |
|--|---|----------------|
| HEADQUARTERS | | Rs. |
| Deputy Insurance Commissioner (Rs. 600—1,150) | 1 (from 1-3-1952) | 8,160 |
| Public Relations Officer] | 1 (from 1-3-1952) | 7,200 |
| (Rs. 600—1,150) | | |
| Deputy Director (Establishment) (Rs. 600—1,150) | 1 (from 1-3-1952 in lieu of A. O.) | 30 |
| Asstt. Director (Establishment) (Rs. 350—800) | 2 (from 1-3-1952) For one post difference of pay between P. O. Gr. II & Asstt. Dir. (Estt.). | 4,560 |
| Asstt. Director (Training) (Rs. 350—800) | 1 (from 1-3-1952) | 4,200 |
| Asstt. Actuary (Rs. 350—800) | 1 (from 1-6-1952) | 3,150 |
| Asstt. Accounts Officer (Rs. 350—800) | 1 (from 1-9-1952) in lieu of P. O. (Accounts) Difference of pay between P. O. (Accounts) & A. A. O. | 600 |
| | Total | 27,900 |
| REGIONAL OFFICES | | |
| <i>Delhi</i> | | |
| Medical Referee (Rs. 350—800) | 1 (from 1-3-1952) | 4,250 |
| Asstt. Insurance Commissioner (Rs. 350—800) | 1 (from 1-3-1952) | 4,200 |
| Insurance Inspector Grade I (Rs. 250—600) | 1 (from 1-3-1952) | 3,000 |
| | Total | 11,450 |
| <i>Calcutta</i> | | |
| Asstt. Insurance Commissioner (Rs. 350—800) | 3 (1 from 1-10-1952) (2 from 1-1-1953) | 3,150 |
| Medical Referee (Rs. 350—800) | 2 (1 from 1-10-1952) (1 from 1-12-1952) | 2,800 |
| Insurance Inspector Grade I (Rs. 250—600) | 3 (1 from 1-10-1952) (2 from 1-1-1953) | 2,250 |
| | Total | 8,200 |

| Designation of post with scales of pay | No. of posts for which provision made with dates | Provision made |
|---|---|----------------|
| <i>Bombay</i> | | |
| Asstt. Insurance Commissioners (Rs. 350—800) | 8 (1 from 1-3-1952) (2 from 1-7-1952) (3 from 1-9-1952) (1 from 1-1-1953) (1 from 1-2-1953) | 17,150 |
| Asstt. Accounts Officer (Rs. 350—800) | 1 (from 1-10-1952) | 1,750 |
| Medical Referees (Rs. 350—800) | 5 (1 from 1-3-1952) (4 from 1-10-1952) | 11,200 |
| Insurance Inspector Grade I (Rs. 250—600) | 8 (1 from 1-3-1952) (2 from 1-7-1952) (3 from 1-9-1952) (1 from 1-1-1953) (1 from 1-2-1953) | 12,250 |
| | Total | 42,350 |
| <i>Madras</i> | | |
| Medical Referees (Rs. 350—800) | 2 (1 from 1-4-1952) (1 from 1-10-1952) | 5,600 |
| Asstt. Insurance Commissioners (Rs. 350—800) | 2 (1 from 1-7-1952) (1 from 1-1-1953) | 3,500 |
| Inspector Grade I (Rs. 250—600) | 2 (1 from 1-7-1952) (1 from 1-1-1953) | 2,500 |
| | Total | 11,600 |
| LOCAL OFFICERS | | |
| <i>Calcutta</i> | | |
| Managers Grade I (Rs. 250—600) | 23 (from 1-2-1953) | 5,750 |
| <i>Bombay</i> | | |
| Managers Grade I (Rs. 250—600) | 15 (from 1-8-1952) | 20,250 |
| <i>Madras</i> | | |
| Managers Grade I (Rs. 250—600) | 2 (from 1-2-1953) | 500 |
| <i>Bangalore</i> | | |
| Managers Grade I (Rs. 250—600) | 2 (from 1-8-1952) | 3,500 |
| <i>Nagpur/Jubbulpur</i> | | |
| Managers Grade I (Rs. 250—600) | 2 (from 1-8-1952) | 500 |
| | GRAND TOTAL | 1,38,000 |

APPENDIX IV

BUDGET ESTIMATES FOR THE YEAR 1952-53

UN SANCTIONED MEASURES

Details of Expenditure provided under Head—2—Pay of Establishment

| Designation of posts with scales of pay | No. of posts for which provision made with dates | Provision made |
|---|--|----------------|
| HEADQUARTERS— | | Rs. |
| Junior Superintendent (Rs. 250—400) | 1 (from 1-6-1952) | 2,250 |
| Upper Division Clerks (Rs. 80—220) | 4 (from 1-6-1952) | 2,880 |
| Stenographers (Rs. 80—220) | 2 (from 1-3-1952) | 1,940 |
| Lower Division Clerks (Rs. 55—130) | 8 (from 1-6-1952) | 3,960 |
| Peons (Rs. 30—35) | 6 (4 from 1-3-1952) (2 from 1-6-1952) | 1,982 |
| TOTAL | | 13,012 |
| REGIONAL OFFICERS—DELHI | | |
| Superintendent (Rs. 250—400) | 1 (from 1-3-1952) | 3,000 |
| Head Clerk (Rs. 100—250) | 1 (from 1-3-1952) | 1,920 |
| Sick Visitor (Rs. 160—330) | 1 (from 1-6-1952) | 1,440 |
| Upper Division Clerks (Rs. 80—220) | 2 (from 1-3-1952) | 1,020 |
| Lower Division Clerks (Rs. 55—130) | 6 (from 1-3-1952) | 3,960 |
| Stenographer (Rs. 80—220) | 1 (from 1-3-1952) | 960 |
| Daftry (Rs. 35—50) | 1 (from 1-3-1952) | 420 |
| Peons (Rs. 30—35) | 1 (from 1-3-1952) | 360 |
| TOTAL | | 13,980 |
| Madras | | |
| Superintendents (Rs. 250—400) | 2 (1 from 1-7-1952) (1 from 1-1-1953) | 2,500 |
| Sick Visitor (Rs. 160—330) | 1 (from 1-11-1952) | 640 |
| Upper Division Clerks (Rs. 80—220) | 4 (2 from 1-8-1952) (2 from 1-2-1953) | 1,280 |
| Stenographers (Rs. 80—220) | 2 (1 from 1-7-1952) (1 from 1-2-1953) | 800 |
| Lower Division Clerks (Rs. 55—130) | 14 (7 from 1-8-1952) (7 from 1-2-1953) | 3,080 |
| Daftries (Rs. 35—50) | 2 (1 from 1-7-1952) (1 from 1-1-1953) | 350 |
| Peons (Rs. 30—35) | 2 (1 from 1-7-1952) (1 from 1-1-1953) | 300 |
| TOTAL | | 8,950 |

| Designation of posts with scales of pay | No. of posts for which provision made with dates | Provision made |
|---|--|----------------|
| | TOTAL B/F. | Rs. |
| <i>Calcutta</i> | | 13,500 |
| Superintendents (Rs. 250—400) | 3 (1 from 1-10-1952) (2 from 1-1-1953) | 2,250 |
| Upper Division Clerks (Rs. 80—220) | 6 (1 from 1-10-1952) (5 from 1-1-1953) | 1,200 |
| Lower Division Clerks (Rs. 55—130) | 24 (4 from 1-10-1952) (20 from 1-1-1953) | 3,300 |
| Stenographers (Rs. 80—220) | 3 (1 from 1-10-1952) (2 from 1-1-1953) | 720 |
| Daftries (Rs. 35—50) | 3 (1 from 1-10-1952) (2 from 1-1-1953) | 315 |
| Peons (Rs. 30—35) | 3 (1 from 1-10-1952) (2 from 1-1-1953) | 270 |
| | TOTAL | 8,055 |
| <i>Bombay</i> | | |
| Superintendents (Rs. 250—400) | 9 (1 from 1-3-1952) (2 from 1-7-1952) (3 from 1-9-1952) (1 from 1-10-1952) (1 from 1-1-1953) (1 from 1-2-1953) | 13,500 |
| Sick Visitors (Rs. 160—330) | 10 (from 1-11-1952)) | 6,400 |
| Upper Division Clerks (Rs. 80—220) | 16 (4 from 1-7-1952) (6 from 1-9-1952) (2 from 1-10-1952) (4 from 1-2-1953) | 6,560 |
| Lower Division Clerks (Rs. 55—130) | 70 (5 from 1-7-1952) (15 from 1-8-1952) (35 from 1-9-1952) (15 from 1-2-1953) | 20,350 |
| Stenographers (Rs. 80—220) | 7 (1 from 1-3-1952) (1 from 1-7-1952) (1 from 1-9-1952) (2 from 1-10-1952) (1 from 1-1-1953) (1 from 1-2-1953) | 3,120 |
| Daftries (Rs. 35—50) | 9 (1 from 1-3-1952) (2 from 1-7-1952) (3 from 1-9-1952) (1 from 1-10-1952) (1 from 1-1-1953) (1 from 1-2-1953) | 1,800 |
| Peons Rs. (30—35) | 10 (1 from 1-3-1952) (2 from 1-7-1952) (3 from 1-9-1952) (2 from 1-10-1952) (1 from 1-1-1953) (1 from 1-2-1953) | 1,770 |
| | TOTAL | 53,590 |

| Designation of posts with scales of pay | No. of posts for which provision made with dates | Provision made |
|---|--|----------------|
| | TOTAL B/F/ | Rs 20,800 |
| LOCAL OFFICES. | | |
| <i>Punjab.</i> | | |
| Managers Grade II (Rs. 200—400) | 5 (from 1-3-1952) | 12,000 |
| Head Clerks (Rs. 160—250) | 5 (from 1-4-1952) | 8,800 |
| Cashiers (Rs. 55—130 and Rs. 20 S. P.) | 11 (from 1-4-1952) | 9,075 |
| Upper Division Clerks (Rs. 80—220). | 11 (from 1-4-1952) | 9,680 |
| Lower Division Clerks (Rs. 55—130) | 16 (from 1-4-1952) | 9,680 |
| Record Sorters (Rs. 35—50) | 11 (from 1-4-1952) | 4,235 |
| Peons (Rs. 30—35) | 11 (from 1-4-1952) | 3,630 |
| Chowkidars (Rs. 30—35) | 11 (from 1-4-1952) | 3,630 |
| | TOTAL | 60,730 |
| <i>Madras</i> | | |
| Managers Grade II (Rs. 200—400) | 6 (from 1-2-1953) | 1,200 |
| | TOTAL | 1,200 |
| <i>Bangalore</i> | | |
| Managers Grade II (Rs. 200—400) | 6 (from 1-8-1952) | 8,400 |
| Head Clerks (Rs. 160—250) | 6 (from 1-9-1952) | 5,760 |
| Cashiers (Rs. 55—130 and Rs. 20 S. P.) | 6 (from 1-9-1952) | 2,700 |
| Upper Division Clerks (Rs. 80—220) | 6 (from 1-9-11952) | 2,880 |
| Lower Division Clerks (Rs. 55—130) | 17 (from 1-9-1952) | 5,610 |
| Daftaris (Rs. 35—50) | 6 (from 1-9-1952) | 1,260 |
| Peons (Rs. 30—35) | 8 (from 1-9-1952) | 1,440 |
| Chowkidars (Rs. 30—35) | 6 (from 1-9-1952) | 1,080 |
| | TOTAL | 29,130 |
| <i>Calcutta</i> | | |
| Managers Grade II (Rs. 200—400) | 41 (from 1-2-1953) | 8,200 |
| | TOTAL | 8,200 |

| Designation of posts with scales of pay | No. of posts for which provision made with dates | Provision made |
|---|--|------------------------------|
| | | Rs. |
| <i>Bombay.</i> — | | |
| Managers Grade II (Rs. 200—400) | 26 (from 1-8-1952) | 36,400 |
| Head Clerks (Rs. 100—250) | 31 (from 1-9-1952) | 29,760 |
| Upper Division Clerks (Rs. 80—220) | 41 (from 1-9-1952) | 19,080 |
| Lower Division Clerks (Rs. 55—130) | 130 (from 1-9-1952) | 42,900 |
| Cashiers (Rs. 55—130 and Rs. 20 S.P.) | 26 (from 1-9-1952) | 11,700 |
| Record Sorters (Rs. 35—50) | 26 (from 1-9-1952) | 5,460 |
| Peons (Rs. 30—35) | 41 (from 1-9-1952) | 7,380 |
| Chowkidars (Rs. 30—35) | 26 (from 1-9-1952) | 4,680 |
| | TOTAL | 1,57,960 |
| <i>Nagpur/Jubbulpur</i> Managers Grade II (Rs. 200—400) | 6 (from 1-2-1953) | 1,200 |
| | TOTAL | 1,200 |
| | GRAND TOTAL or say | 3,56,007 3,56,000 |

[No. SS 132(15).]

New Delhi, the 5th August 1952

S.R.O. 1398.—In exercise of the powers conferred by section 35 of the Workmen's Compensation Act, 1923 (VIII of 1923), the Central Government hereby directs that the following further amendment shall be made in the Workmen's Compensation (Transfer of Money) Rules, 1935, namely:—

In clause (bb) of rule 2 of the said Rules for the words and letter "Part B States" the words "the State of Jammu and Kashmir" shall be substituted.

[No. SS105(199).]

S. NEELAKANTAM, Dy. Secy.

MINISTRY OF FOOD AND AGRICULTURE (Agriculture)

New Delhi, the 1st August 1952

S.R.O. 1399.—In pursuance of the provisions of Section 4 (4) (ii) of the Indian Lac Cess Act, 1930 (Act XXIV of 1930), the Calcutta Shellac Brokers' Association have nominated Shri D. Mukherjee of Messrs. D. Mukherjee & Co., 156, Radha-bazar Street, Calcutta, to be a member of the Governing Body of the Indian Lac Cess Committee to represent the shellac manufacturing industry *vice* Shri T. C. Mukherjee resigned. Shri D. Mukherjee will hold office till 30th September, 1953 under Rule 4(b) of the Indian Lac Cess Rules, 1930, unless he is re-nominated for a further term.

[No. F.3-5/52-Com. (1).]

S. D. UDHRAIN, Under Secy.

New Delhi, the 1st August 1952.

S.R.O. 1400.—Under Section 4(IX) of the Indian Cotton Cess Act, 1923 (XIV of 1923) the Madhya Bharat Government have nominated Shri P. S. Bapna, I.A.S. Director of Agriculture, Madhya Bharat to present that Government on the Indian Central Cotton Committee, Bombay, *vice* Shri N. M. Deshmukh.

[No. F.1-20/52-CJ.]

J. S. RAJ, Dy. Secy.

S.R.O. 1401.—In exercise of the powers conferred by section 3 of the Agricultural Produce (Grading and Marking) Act, 1937 (I of 1937), the Central Government hereby directs that the following further amendments shall be made in the Sann Hemp Grading and Marking Rules, 1942, the same having been previously published as required by the said section namely:—

In the said Rules:—

1. In rule 7 for the word and figure 'Schedule XI' the word and figure "Schedule X" shall be substituted.

2. In part 'A' of Schedule VI—

(a) after entries under the sub-heading "(iv) CALCUTTA QUALITY" the following sub-heading and entries shall be inserted, namely:—

"(v) Dohad Quality".

| Grade Designations | Special Characteristics | | Average length of hanks † (minimum) | General Characteristics |
|--------------------|--|---|-------------------------------------|---|
| | Maximum limits of refraction* per bale of 400 lbs. | Colour of fibre | | |
| 1 | 2 | 3 | 4 | 5 |
| Itarsi Extra Fine | 8 lb. | Creamy to pale greenish. | 40" | (a) The fibre shall be clean and reasonably dry. (b) The strands shall be of reasonably uniform length, free from tangling and reasonably free from stickiness except in the case of 'shorts' where uniformity in length and freedom from tangling shall not be necessary. |
| Itarsi Fine‡ | 12 lb. | Creamy light greenish to slightly grey. | 36" | |
| Seoni Fine‡ | 16 lb. | Greenish grey to very light brown | 33" | |
| Jubbulpore Fine§ | 20 lb. | Greenish grey to light brown | 36" | |
| Jubbulpore No. 1 | 20 lb. | Greenish brown to grey | 30" | |
| Shorts | 25 lb. | Creamy to grey. | | |

*Includes sticks, dust, dirt, etc.—For accidental errors in grading a tolerance of 2½ lbs. per bale will be permissible.

†For accidental errors in grading a tolerance of 2½ per cent. will be permissible.

‡Seoni Fine may include Itarsi fibre of 24 in. and above.

§Jubbulpore Fine may include Seoni fibre of 24 in. and above.

(b) Sub-heading "(v) PILIBHIT QUALITY" shall be renumbered as "(vi) PILIBHIT QUALITY".

3. In part 'B' of Schedule VI—

(a) For the heading of Part 'B' the following heading shall be substituted, namely:—

"B Grade designations and definition of quality of sann hemp known commercially as Ganjam or green sann hemp (Dressed)".

(b) after the heading of Part 'B' the following sub-heading shall be inserted, namely:—

"(i) Calcutta Dressed".

(c) after sub-heading "(i) Calcutta Dressed" and the entries thereunder, the following sub-heading and the entries shall be inserted at the end namely:—

"(ii) *Bombay Dressed*"

| Grade Designations | Special Characteristics | | Average length + of hanks (minimum) | General Characteristics |
|--------------------|--|----------------------------|-------------------------------------|--|
| | Maximum limits of refraction* per bale of 400 lbs. | Colour of fibre | | |
| 1 | 2 | 3 | 4 | 5 |
| Red dressed | 6 lb. | Creamy to light green | 36 inches. | (a) The fibre shall be clean and reasonably dry. |
| Green dressed | 8 lb. | Light green to light grey. | 30 inches. | (b) The strands shall be of reasonably uniform length and strength |
| Black dressed | 10 lb. | Darkish grey. | 30 inches. | (c) The fibre shall be evenly dressed and free from strapy root ends and tangling. |
| Gross black dress | 10 lb. | Dark grey. | 30 inches. | |

*Includes sticks, tangled mass of very short and weak prices of strands dust, dirt, etc. For accidental errors in grading a tolerance of $2\frac{1}{2}$ lbs. per bale will be permissible.

†For accidental errors in grading a tolerance of $2\frac{1}{2}$ per cent. is permissible.

4. Schedule VIII shall be omitted.

5. In Schedule IX after the sub-heading "(ii) U.P. QUALITY" and the entries thereunder the following sub-heading and connected entries shall be inserted at the end, namely:—

"(iii) *Bombay Quality*".

| Grade Designations | Special Characteristics | | General Characteristics |
|--------------------|---|----------------------------|------------------------------------|
| | Maximum limits of refraction * per bale of 400 lbs. | Colour of fibre | |
| 1 | 2 | 3 | 4 |
| Red Tow | 20 lb. | Creamy to light green. | The fibre shall be reasonably dry. |
| Green Tow | 25 lb. | Light green to light grey. | |
| Black Tow | 30 lb. | Greenish grey to grey. | |

* Includes sticks, dust, dirt, etc.—For accidental errors in grading a tolerance of 5 lbs. per bale will be permissible.

6. In Schedule X for the word and figure 'No. IX' the word and figure 'No. VIII' shall be substituted.

7. Schedules IX, X and XI shall be renumbered as Schedules VIII, IX and X, respectively.

[No. F.2-2/52-Dte. II.]

N. K. BHOJWANI, Dy. Secy.

ORDER

New Delhi, the 2nd August 1952

S.R.O. 1402.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India in the Ministry of Food and Agriculture, No. S.R.O. 1601, dated the 19th October, 1951, namely:—

In the said notification—

(a) after the words "that State" the words "or from any place within the district of Hissar to any place within the district of Rohtak and vice versa" shall be inserted,

(b) the following proviso shall be added at the end, namely;

"Provided that nothing in this Order shall apply to the movement of Bengal gram husk from any place within the district of Hissar to any place outside that district whether within or outside the State of Punjab."

[No. PYII-CG-603(48)/52.]

S. K. SEN, Dy. Secy.

(Agriculture)

New Delhi, the 1st August 1952

S.R.O. 1403.—In pursuance of the provisions of sub-section (g) of section 4 of the Indian Central Oilseeds Committee Act (IX of 1946), the Bihar Government have nominated Pt. Girish Tewari, M.L.A. and Shri Banarsi Lal Kotiwal as members of the Indian Central Oilseeds Committee to represent growers with effect from 1st April, 1952.

[No. F.5-16/52-Comm. I.]

S. K. MIRCHANDANI, Under Secy.

1265

Cr.

RECEIPTS

PAYMENTS

| | Rs. | A. | P. | | Rs. | A. | P. | | Rs. | A. | P. | | |
|---|-----------|----|----|---|--------|----|----|--------|-----|----|--------|----|---|
| To Balance on 1st April, 1950 | 8,79,596 | 8 | 5 | A. Administration— | | | | | | | | | |
| To Cess Collections under Section 3 (2) of the Indian Central Oilseeds Committee Act, 1946 | 14,75,715 | 15 | 7 | 1. Pay of Officers | 11,337 | 6 | 0 | | | | | | |
| To Interest on Investments | 61,218 | 5 | 4 | 2. Pay of Establishment | 34,622 | 9 | 0 | | | | | | |
| To Miscellaneous Receipts | 83, | 14 | 9 | 3. Leave Salary and Pension Contribution . | 2,137 | 1 | 0 | | | | | | |
| To Grants from the Central Government from the groundnut and linseed funds | 7,581 | 10 | 8 | 4. Provident Fund Contributions | 2,363 | 5 | 0 | | | | | | |
| To Recovery of Deposits and Advances | 4,120 | 11 | 0 | 5. Allowances & Honoraria including travel- ling | 28,270 | 11 | 0 | | | | | | |
| | | | | 6. Contingencies :— | | | | | | | | | |
| | | | | (a) House rent including water and electric charges | 55 | 0 | 0 | | | | | | |
| | | | | (b) Postage and tele- gram | 2,777 | 3 | 0 | | | | | | |
| | | | | (c) Books and Publi- cations | 1,126 | 0 | 6 | | | | | | |
| | | | | (d) Stationery and Forms | 3,006 | 1 | 0 | | | | | | |
| | | | | (e) Printing | 1,537 | 1 | 0 | | | | | | |
| | | | | (f) Office expenses and Miscellaneous | 2,539 | 4 | 9 | | | | | | |
| | | | | (g) Audit fees | 450 | 0 | 0 | | | | | | |
| | | | | (h) Typewriters | 1,559 | 15 | 0 | | | | | | |
| | | | | (i) Furniture | 1,083 | 4 | 0 | | | | | | |
| | | | | (j) Advertisement | 106 | 12 | 0 | | | | | | |
| | | | | (k) Cost of Medical Attendance | 699 | 13 | 3 | 14,940 | 6 | 6 | 93,671 | 6 | 6 |
| | | | | B. Travelling Allowances to members | | | | | | | 29,369 | 8 | 0 |
| | | | | C. Measures taken for promoting Agricultural Research | | | | | | | 83,585 | 14 | 0 |
| | | | | D. Measures taken for promoting Technologi- cal Research | | | | | | | 4,218 | 8 | 6 |

Receipts and payments Account for the year ended 31st March 1951—contd.

Dr.

Cr.

RECEIPTS

PAYMENTS

| | Rs. | A. | P. | Rs. | A. | P. |
|---|----------|----|----|-----------|----|----|
| E. Measures taken for promoting Development and Marketing | | | | 1,66,24 | 12 | 7 |
| F. Deposits and Advance Refundable | | | | 1,263 | 0 | 0 |
| | | | | <hr/> | | |
| | | | | 3,78,349 | 1 | 7 |
| G. Investments during the year:— | | | | | | |
| 1. 3 per cent. Madras Loan 1955 | 5,04,687 | 8 | 0 | | | |
| 2. Short terms deposit with Imperial Bank of India | 3,00,000 | 0 | 0 | | | |
| 3. 10 years Treasury Savings Certificates | 50,000 | 0 | 0 | | | |
| 4. One year's fixed Deposit with Imperial Bank of India | 5,00,000 | 0 | 0 | | | |
| | | | | <hr/> | | |
| | | | | 13,54,687 | 8 | 0 |
| H. Balance with the Imperial Bank of India in Current Account on 31st March 1951, | | | | 6,95,028 | 8 | 2 |
| Impress Cash on 31st March 1951— | | | | | | |
| Cash | 113 | 8 | 0 | | | |
| Vouchers | 138 | 8 | 0 | | | |
| | | | | <hr/> | | |
| | | | | 252 | 0 | 0 |
| TOTAL | | | | <hr/> | | |
| | | | | 24,28,317 | 1 | 9 |

The Accounts have been examined and according to the best of my information and in consideration of the explanation given as a result of test audit of the accounts they are correct.

(Sd.) Illegible,
Assistant Examiner,

O. A. D. (C)

A. G. C. R., New Delhi.

[No. F. 5-46/52-Com. II.]

S. K. MURCHANDAN, Under Secy.